

GOVERNMENT OF INDIA.  
DEPARTMENT OF EDUCATION.

SANITARY  
PLAGUE.

Calcutta, the 2nd March, 1911.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 25th February 1911, is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern.	Bombay City . . . . .	102	145
		Ahmedabad Town . . . . .	2	1
		Ahmedabad District . . . . .	30	22
		Panch Mahals " . . . . .	24	25
		Rowa Kantha Agency . . . . .	3	1
		Kaira District . . . . .	241	113
		Bulsar Port . . . . .	22	14
		Surat Town and Port . . . . .	...	...
		Surat District . . . . .	124	88
		Mahi Kantha Agency . . . . .	40	14
		Broach District . . . . .	8	5
		Bhiwadi Port . . . . .	8	6
		Bandra " . . . . .	...	...
		Bassein " . . . . .	4	4
		Kalyan " . . . . .	...	...
		Thana " . . . . .	14	16
		Umbergaon Port . . . . .	5	5
		Agashi " . . . . .	...	...
		Thana District . . . . .	46	31
	Central.	West Khandesh District . . . . .	5	2
		East Khandesh " . . . . .	297	211
		Satara District . . . . .	141	91
		Poona City . . . . .	1(a)	1(a)
		Poona District . . . . .	14	5
		Nasik " . . . . .	140	79
		Sholapur Town . . . . .	223	106
		Sholapur District . . . . .	59	33
		Panvel Port . . . . .	13	11
		Allbag " . . . . .	2	2
	Southern.	Kolaba District . . . . .	38	31
		Dabhol Port . . . . .	...	...
		Bankot " . . . . .	7	6
		Vengurla Port . . . . .	1	1
		Ratnagiri District . . . . .	13	10
		Belgaum " . . . . .	210	148
		Hubli Town . . . . .	15	13
		Dharwar District . . . . .	320	129
		Kanara " . . . . .	...	...
		Savantvadi State . . . . .	...	...
		Bitapur District . . . . .	5	3

(a) Imported

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.		
BOMBAY PRESIDENCY AND SIND.	Sind	Karachi Town and Port	69	98		
		Kanachi District	...	...		
		Hyderabad District	1(d)	...		
		Shikarpur Town	1(d)	1(d)		
		Mandvi Port	1(d)	1(d)		
		Bhavnagar Town and Port	...	...		
		Porbander Port	18	8		
		Jamnagar Town and Port	3	...		
		Kathiawar Agency	24	14		
		Kolhapur Town	1	1		
		Kolhapur and Southern Maratha Country	114	78		
		Billimora Port	...	...		
		Baroda State	184	120		
		Surat Agency	3	4		
		Satara "	...	...		
		Shrivardhan Port	12	4		
		Janjira State	...	...		
		Akalkot "	10	10		
		Aden	...	...		
		Savannur State	1	1		
		TOTAL			2,674	1,742
		MADRAS PRESIDENCY.	Political Charges.	Coimbatore Town	22	12
				Coimbatore District	41(c)	30(b)
Madura Town	...			...		
Madura District	8(c)			9(e)		
Mangalore Port	8			7		
Salem District	147(e)			115(f)		
Salem Town	3(b)			1		
North Arcot District	4(d)			6(d)		
Nilgiris "	...			...		
Madras City	...			...		
Bellary District	45(a)			29(b)		
Bellary Town	41			41		
Trichinopoly District	...			...		
Malabar "	9(b)			4(b)		
Calicut Port	9			5		
Ganjam District	...			...		
Tanjore District	...			...		
Anantapur "	...			...		
Chingleput "	1(d)			1(d)		
Kurnool District	...			...		
Rannad "	...			...		
TOTAL				838	260	
BENGAL.	Presidency			Calcutta	15	14
		24-Parganas District	...	...		
		Howrah Town	...	...		
Burdwan	Burdwan	Howrah District	5	5		

(a) Three imported. (b) One imported. (c) Two imported. (d) Imported. (e) Six imported. (f) Five imported.



Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City . . . . .	1	...
		Allahabad District . . . . .	260	203
		Jaloun " . . . . .	...	...
		Cawnpur City . . . . .	45	45
		Cawnpur District . . . . .	246	238
		Fatehpur " . . . . .	100	145
	Benares	Ballia District . . . . .	579	579
		Mirzapur City . . . . .	300	281
		Mirzapur District . . . . .	230	176
		Benares City . . . . .	172	158
		Benares District . . . . .	62	51
		Jaunpur City . . . . .	689	640
	Gorakhpur	Jaunpur District . . . . .	496	465
		Ghasipur . . . . .	...	...
		Asansgarh City . . . . .	...	...
		Asansgarh District . . . . .	1,551	1,259
		Basti District . . . . .	287	201
		Gorakhpur City . . . . .	...	...
	Lucknow	Gorakhpur District . . . . .	...	...
		Unao District . . . . .	304	232
		Sitapur " . . . . .	7	7
		Bas Bareilly District . . . . .	326	223
		Hardoi " . . . . .	472	430
		Khori District . . . . .	...	...
	Kumaon	Lucknow City . . . . .	81	17
		Lucknow District . . . . .	89	89
		Almora District . . . . .	...	...
		Garhwal District . . . . .	...	...
		Naini Tal District . . . . .	...	...
		Fyzabad City . . . . .	60	61
	Fyzabad	Fyzabad District . . . . .	377	345
		Gonda " . . . . .	50	81
		Sultanpur " . . . . .	733	487
		Bara Banki Town . . . . .	...	...
		Bara Banki District . . . . .	376	331
		Bahraich " . . . . .	32	29
PUNJAB.	Delhi	Partabgarh " . . . . .	70	68
		TOTAL . . . . .	12,453	10,507
		Gurgaon District . . . . .	562	529
		Hissar " . . . . .	29(a)	13(a)
		Delhi City . . . . .	9	...
		Delhi District . . . . .	430	438
	Jullundur	Rohtak " . . . . .	297	205
		Karnal " . . . . .	395	395
		Ambala " . . . . .	524	504
		Hoshiarpur District . . . . .	144 (b)	131 (b)
		Kangra District . . . . .	2	2
		Ludhiana " . . . . .	25	9
	Ferozepur	Jullundur City . . . . .	2	2
		Jullundur " . . . . .	77	87
		Ferozepur " . . . . .	55	49

(a) Figures for the two weeks ending 25th February 1911.  
 (b) Figures for the week ending 18th February 1911.



Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
PUNJAB.	Lahore	Amritsar City . . . . .	...	...
		Amritsar District . . . . .	17	17
		Gurdaspur " . . . . .	166	166
		Lahore " . . . . .	18(a)	10(a)
		Gujranwala " . . . . .	63	83
	Rawalpindi.	Halkot . . . . .	166	166
		Gujrat District . . . . .	1	1
		Shahpur " . . . . .	39	32
		Attock " . . . . .	...	...
	Multan	Jhelum " . . . . .	3	1
		Lahallpur District . . . . .	40	18
		Montgomery " . . . . .	4	4
		Jhang " . . . . .	29	16
	Patna	Patna City . . . . .	...	...
		Patna State . . . . .	468	423
		Nabha " . . . . .	57	57
		Jind " . . . . .	72	45
		Kalsia " . . . . .	...	...
		Pataudi " . . . . .	15	3
		Kapurthala State . . . . .	155	91
		TOTAL . . . . .	3,808	3,418
BURMA.	Pegu	Rangoon Town . . . . .	...	...
		Hanthawaddy District . . . . .	1	1
		Prome " . . . . .	...	...
		Pegu " . . . . .	7	6
		Tharrawaddy " . . . . .	21	17
	Irrawaddy	Bassein District . . . . .	1	1
		Pyapon " . . . . .	4	4
		Hensada " . . . . .	21	21
		Maubin " . . . . .	3	3
		Toungoo " . . . . .	...	...
	Tena-sorim.	Amherst District . . . . .	6	5
		Thaton " . . . . .	2	5
		Moulmein Town . . . . .	...	...
		Magwe District . . . . .	1	1
	Magwe	Thayetmyo District . . . . .	4	4
		Pakokku " . . . . .	1	1
		Minbu " . . . . .	...	...
		Mandalay Town . . . . .	158	156
	Mandalay	Mandalay District . . . . .	2	2
		Katha District . . . . .	8	5
		Maymyo Town . . . . .	...	...
		Myithyina District . . . . .	...	...
	Saguing	Saguing District . . . . .	1	1
		Lower Chindwin District . . . . .	1	1
	Meiktila	Yamethin District . . . . .	...	...
		Kyaukse " . . . . .	4	2
		Meiktila " . . . . .	...	...
		Myingyan " . . . . .	28	26
		TOTAL . . . . .	271	266

(a) Figures for the week ending the 18th February 1911.  
 N. B.—The number of plague seizures for the Yamethin District in Burma for the week ending the 18th February 1911 was 1, and not 11 as shown in the statement for that week.

Presidency or Province	Division	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
EASTERN BENGAL AND ASSAM.	Chittagong	Noakhali District . . . . .		
		TOTAL . . . . .		
CENTRAL PROVINCES	Nagpur	Nagpur Town . . . . .	274	261
		Nagpur District . . . . .	77	54
		Kamptee Cantonment . . . . .	107	105
		Wardha Town . . . . .	15	10
		Wardha District . . . . .	18(e)	8(e)
		Bhandara Town . . . . .	4	1
		Bhandara District . . . . .	74(a)	54(b)
	Chhatisgarh	Bilaspur District . . . . .	...	...
	Jubbulpore.	Jubbulpore Town . . . . .	...	...
		Jubbulpore Cantonment . . . . .	...	...
		Jubbulpore District . . . . .	19	5
	Nerbudda	Hoshangabad District . . . . .	80(e)	61
		Hoshangabad Town . . . . .	11	9
		Nimar " . . . . .	83	56(e)
		Deolai District . . . . .	...	...
		Chanda Town . . . . .	1(g)	1(g)
		Chanda District . . . . .	12(e)	4(f)
		Narsingpur District . . . . .	117(d)	80(d)
	Berar	Akola Town . . . . .	76	54
		Akola District . . . . .	299	230
		Buldana Town . . . . .	3	8
		Buldana District . . . . .	325	212
		Amraoti Town . . . . .	...	...
		Amraoti District . . . . .	400	308
		Yectmal Town . . . . .	...	...
		Yectmal District . . . . .	45(h)	38(h)
		TOTAL . . . . .	2,039	1,568
COORG . . . . .	Coorg	. . . . .	...	...
		TOTAL . . . . .	...	...
MYSORE STATE.		Bangalore Civil and Military Station . . . . .	10	11
		Bangalore City . . . . .	10	6
		Bangalore District . . . . .	215	22
		Mysore City . . . . .	1	1
		Mysore District . . . . .	51	45
		Hassan " . . . . .	33	23
		Kadur " . . . . .	4	3
		Kolar " . . . . .	28	20
		Kolar Gold Fields . . . . .	15	14
		Tumkur District . . . . .	5	2
		Shimoga " . . . . .	8	5
		Chitaldroog " . . . . .	4	4
		TOTAL . . . . .	378	155

(a) Nine imported.

(e) Three imported.

(b) Seven imported.

(f) Two imported.

(c) One imported.

(g) Imported.

(d) Twelve imported.

(h) Five imported.

Presidency or Province	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
HYDERABAD STATE.		Usmanabad District . . . . .	82	80
		Raichur " . . . . .	91	71
		Aurangabad " . . . . .	...	...
		Nizamabad " . . . . .	...	...
		Gulbarga " . . . . .	...	...
		Parbhani " . . . . .	1(a)	1(a)
		Atraf Balda " . . . . .	117	85
		Nander " . . . . .	...	...
			...	...
		TOTAL	201	237
CENTRAL INDIA.		Sehore State . . . . .	3	2
		Indore City . . . . .	...	...
		Indore State . . . . .	...	...
		Indore Residency . . . . .	...	...
		Ujjain City . . . . .	2	4
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Buland " . . . . .	217	194
		Mhow Cantonment . . . . .	10	7
		Dewas (Senior Branch) Town . . . . .	10	11
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	...	...
		Jaora " . . . . .	18	6
		Dhar " . . . . .	16	7
		Bagli " . . . . .	13	13
		Sadlana " . . . . .	8	7
		Jhabua " . . . . .	9	7
		Mangur . . . . .	11	6
		Malwa State . . . . .	...	...
		Malwa Prant . . . . .	...	...
		Rawa State . . . . .	...	...
		Bhopal State . . . . .	11	6
		Morar Cantonment . . . . .	79	35
		Sitaman State . . . . .	...	...
			7	4
		TOTAL	409	309

(a) Imported.

(b) Figures for the period from 18th to 19th February 1911.

(c) Figures for the week ending 18th February 1911.



Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants	Plague seizures.	Plague deaths.
RAJPU- TANA AND AJMER- MERWARA	...	Mewar State . . . . .	46	20
		Udaipur City . . . . .	...	...
		Chitor (Udaipur) State . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	24	26
		Jaipur City . . . . .	...	...
		Jaipur State . . . . .	188 (a)	157 (a)
		Dholpur " . . . . .	2	1
		Tonk City . . . . .	...	...
		Tonk State . . . . .	59	20
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	11	9
		Kishangarh " . . . . .	...	...
		Alwar City . . . . .	...	...
		Alwar State . . . . .	476	381
		Beowar . . . . .	...	...
		Karauli State . . . . .	...	...
		Karauli City . . . . .	...	...
		Bharatpur State . . . . .	248 (a)	214 (a)
		Ajmer City . . . . .	...	...
		Ajmer District . . . . .	10	4
		Shahpura . . . . .	4	2
		Shahpura Town . . . . .	...	...
		Deoli Agency . . . . .	...	...
		Ajmer-Merwara District . . . . .	...	...
		Birchi State . . . . .	...	...
		TOTAL		
N. W. P. PROVINCE	{	Peshawar Cantonment . . . . .	...	...
		Nowshera " . . . . .	...	...
		Hazara District . . . . .	5	3
		TOTAL	5	3
KASHMIR	{	Mirpur District . . . . .	...	...
		Kathua " . . . . .	...	...
		Jammu Province . . . . .	10	5
		TOTAL	10	5
BALU- CHISTAN.	{	Somniani . . . . .	...	...
		Hirok . . . . .	...	...
		Sibi . . . . .	...	...
		Fort Sandeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
		TOTAL	...	...
GRAND TOTAL			27,716	22,138

(a) Figures for the week ending 24th February 1911.

L. PORTER,  
Secretary to the Government of India.

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*Printed and Published for the GOVERNMENT OF INDIA, at the Office of the SUPERINTENDENT OF GOVERNMENT  
PRINTING, INDIA, No. 8, Hastings Street, Calcutta.*

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Statement of Approximate Gross Earnings of Indian  
Railways.



SUPPLEMENT TO  
**The Gazette of India.**

No. 10.]

CALCUTTA, SATURDAY, MARCH 11, 1911.

**OFFICIAL PAPERS.**

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 9th March 1911, based on the Indian Daily Weather Reports of the period.**

1. The depression lying over northeast India at the end of the previous week practically disappeared on the 2nd of March but weather continued somewhat disturbed at the head of the Bay and in Assam, and scattered rain was reported in the former area while light to moderate falls occurred every day in the latter. A depression from Persia began to affect Baluchistan and the extreme north on the 3rd but rapidly disappeared after giving only scattered falls of rain. Meanwhile a further depression had appeared over Persia, which began to affect Baluchistan on the 6th. It gave rain there on the 8th and light precipitation began in Sind, the extreme north and Kashmir.

2. Temperature was unsteady over central and northern India during the week. The warm wave which was entering northwest India on the 2nd moved eastwards, and at the close of the week was still slightly affecting northeast India. Meanwhile with the advance of the depression from Persia temperature had again begun to rise in the northwest. In front of and behind the wave, conditions were considerably cooler than the normal. In the Peninsula temperature was in excess at most places in the south-eastern parts, but in defect elsewhere. Conditions in Burma were about normal until the 8th when weather became rather cool.

3. *Burma*.—Light rainfall occurred on the 2nd and 3rd in the north, and on the 7th and 8th over the northern and central parts.

*Northeast India, including Orissa*.—Rain was reported every day in Assam, and light scattered falls occurred over the rest of the division on the 2nd and 3rd. Moderately heavy rain fell locally in Eastern Bengal on the 7th. Temperature was rather low at most places until the 6th when the warm wave began to affect the area and temperature rose into excess. At the end of the week conditions had become again nearly normal.

*The United Provinces, Central India and the Central Provinces*.—Light rain fell in the Central Provinces on the 6th but no other falls of importance were reported. Temperature in most places was considerably below normal until the 4th but by the 6th had risen and was in excess in the northern parts. At the close of the week it was about normal.

*Northwest India*.—Some falls of rain were reported in Baluchistan on the 3rd, and on the 4th light falls occurred over the greater part of the division. Precipitation began in Kashmir on the 5th but was only light. No further falls occurred until the 8th when rain began to fall in Baluchistan and light precipitation was reported in Sind, the extreme north and Kashmir.

*The Peninsula*.—No rainfall of importance occurred until the 6th when thundery conditions gave falls of over an inch locally in Mysore and Madras Southeast. Scattered showers continued on the 7th.

4. The greatest amounts of precipitation during the week were as follows:—

March 6th. Silchar 2·41", Salem 1·69" and Mysore 1·30".

" 7th. Narayanganj 1·78" and Barisal 1·11".

" 8th. Sibsagar 1·40" and Cox's Bazar 1·22".

5. Precipitation during the week was in excess in Upper Burma, Assam, Eastern Bengal, Baluchistan, Mysore and Madras Southeast, and in defect in most other parts. During the period 2nd December to 9th March it was above normal in Assam, the United Provinces, the Punjab East and North, Kashmir, the North-West Frontier Province, Baluchistan, Central India East and Berar and below normal elsewhere.

DIVISION.	RAINFALL DATA FOR WEEK ENDING ON 9TH MARCH 1911.			RAINFALL DATA FROM 2ND DECEMBER 1910 TO 9TH MARCH 1911.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rain- fall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
	2	3	4	5	6	7	8	9
Bay Islands . . . . .	0	0	0	4.5	7.6	- 3.1	- 41	- 41
Lower Burma . . . . .	0.2	0.1	+0.1	0.6	1.1	- 0.5	- 45	- 40
Upper Burma . . . . .	1.6	0.1	+1.5	0.3	0.8	- 0.5	- 63	- 86
Assam . . . . .	0.6	0.7	-0.1	5.9	3.6	+ 2.3	+ 64	+ 48
Eastern Bengal . . . . .	0.2	0.3	-0.1	1.3	2.0	- 0.7	- 35	- 59
Bengal . . . . .	0.3	0.2	+0.1	0.4	1.8	- 1.4	- 78	- 87
Orissa . . . . .	0	0.3	-0.3	0.5	1.8	- 1.3	- 72	- 86
Chota Nagpur . . . . .	0	0.4	-0.4	0.1	2.0	- 1.9	- 95	- 94
Bihar . . . . .	0	0.1	-0.1	0.9	1.4	- 0.5	- 36	- 31
United Provinces, East . . . . .	0	0.1	-0.1	2.4	1.7	+ 0.7	+ 41	+ 50
United Provinces, West . . . . .	0	0.1	-0.1	4.7	2.8	+ 1.9	+ 63	+ 81
Punjab, East and North . . . . .	0.2	0.2	0	5.6	4.0	+ 1.6	+ 40	+ 51
Punjab, South-west . . . . .	0.1	0.2	-0.1	1.7	1.9	- 0.2	- 11	- 12
Kashmir . . . . .	0.1	0.4	-0.3	6.2	3.7	+ 2.5	+ 68	+ 83
N.-W. Frontier Province . . . . .	0.6	0.3	+0.3	3.9	2.7	+ 1.2	+ 44	+ 54
Baluchistan . . . . .	0	0.4	-0.4	7.3	5.0	+ 2.3	+ 46	+ 43
Sind . . . . .	0	0.1	-0.1	0.4	0.9	- 0.5	- 56	- 63
Rajputana, West . . . . .	0	0	0	0.2	0.7	- 0.5	- 71	- 86
Rajputana, East . . . . .	0	0.1	-0.1	0.4	0.9	- 0.5	- 56	- 50
Gujarat . . . . .	0	0	0	0.1	0.2	- 0.1	- 50	- 50
Central India, West . . . . .	0	0	0	0	0.6	- 0.6	-100	-100
Central India, East . . . . .	0	0.1	-0.1	2.3	2.0	+ 0.3	+ 15	+ 21
Berar . . . . .	0	0.1	-0.1	1.9	1.4	+ 0.5	+ 36	+ 58
Central Provinces, West . . . . .	0	0.1	-0.1	0.9	1.5	- 0.6	- 40	- 36
Central Provinces, East . . . . .	0	0.3	-0.3	0	1.3	- 1.3	-100	-100
Konkan . . . . .	0	0	0	0	0.2	- 0.2	-100	-100
Bombay Deccan . . . . .	0	0.1	-0.1	0	0.5	- 0.5	-100	-100
Hyderabad, North . . . . .	0	0.1	-0.1	0.3	0.8	- 0.5	- 63	- 57
Hyderabad, South . . . . .	0	0.1	-0.1	0	0.6	- 0.6	-100	-100
Mysore . . . . .	0.4	0.1	+0.3	0.4	0.4	0	0	-100
Malabar . . . . .	0	0.1	-0.1	0.3	2.2	- 1.9	- 86	- 85
Madras, South-east . . . . .	0.3	0.1	+0.1	0.6	6.5	- 5.9	- 91	- 94
Madras Deccan . . . . .	0	0.1	-0.1	0	0.6	- 0.6	-100	-100
Madras Coast, North . . . . .	0.1	0.1	0	0.1	1.6	- 1.5	- 94	- 94

W. A. HARWOOD,  
for Director-General of Observatories.

E. D. MACLAGAN,  
Secretary to the Government of India.

SIMLA;  
The 9th March 1911.

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,  
4th March 1911.

**Burma.**—Rain fell in the northern districts of Upper Burma. Threshing and winnowing of winter rice are almost finished. Sowing of spring rice continues. Harvesting of early crops on island land is in progress. Standing crops are in good condition. The price of unhusked rice has fallen slightly at the principal export towns.

**Eastern Bengal and Assam.**—The weather is cloudy and warm. In most places there has been some rain but more is wanted for ploughing and sowing of rice and jute. The tobacco crop in Jalpaiguri has been damaged by hail. The outturn and prospects of other spring crops are fair. The average price of common rice shows a slight tendency to fall. Cattle disease is prevalent in Chittagong, Noakhali and the Jaintia Hills.

**Bengal.**—During the week rain fell all over the Province except in Birbhum, Howrah, the 24 Parganas, Patna, Angul, Puri, Sambalpur and Singhbhum. The fall was heavy in Bihar, Cuttack and Cooch Behar and light to moderate elsewhere. The recent rainfall accompanied with hail did some damage to the standing crops in Nadia, Muzaffarpur, Darbhanga and Purnea and also to mango blossoms in Bhagalpur and Purnea. Pressing of sugarcane and harvesting of oilseeds and other early spring crops continue. Planting of sugarcane and preparation of lands for the next autumn crops have commenced in some districts. Standing spring crops are doing well. The price of common rice has risen in Nadia, Murshidabad, Patna, Gaya, Shahabad, Purnea, the Sonthal Parganas, Cuttack, Puri, Sambalpur and Palamau and has fallen in Burdwan, Hooghly, Khulna, Monghyr and Bhagalpur. Cattle disease is reported from Midnapore, Muzaffarpur, Purnea, the Sonthal Parganas, Angul, Puri, Sambalpur and from all the districts of the Chota Nagpur division except Ranchi. Fodder is reported to be getting scarce in parts of the Sonthal Parganas. The supply of water is ample throughout the Province.

**United Provinces.**—Light rain fell throughout the Province averaging about  $\frac{1}{4}$  inch. Slight damage from rain or hail is reported from a few districts but the general prospect of the spring harvest continues excellent. Harvesting and extraction of opium have begun in Oudh and the south-eastern districts. In the western districts pressing of sugarcane and sowing of extra crops continue. Fifteen districts report sporadic cattle disease but the general condition of stock is good. Fodder and supplies are ample. Prices have risen slightly in five and have fallen in eight districts. Elsewhere they are practically stationary.

**Punjab.**—Good rain has fallen in parts of Ambala and light to moderate rain in other districts except Delhi, Lahore, Shahpur and Multan. The recent rain has benefited standing crops which are in good to average condition. More rain is wanted in Sialkot. Sowings of extra spring crops, sugarcane and cotton and ploughings for other autumn crops continue in certain districts. Gram has been damaged by rats and caterpillars in parts of Hissar and by hailstorm in parts of Ambala. Prices are easy. Cattle are generally in good condition. Fodder is sufficient except in parts of Mianwali.

**North-West Frontier Province.**—Good rain fell in Dera Ismail Khan and showers elsewhere except in Hazara and proved beneficial to standing crops. More rain is wanted in parts of Dera Ismail Khan to improve the condition of crops. The condition of standing crops generally is from average to good but unirrigated crops in Dera Ismail Khan are reported below the average. Pressing of sugarcane still continues in the Bannu and Peshawar districts. Sugarcane planting is in progress in Bannu. Sowing of extra spring crops has commenced in Dera Ismail Khan. The water supply is below normal in the Shigga and Pakha circles of the Marwat tahsil in the Bannu district. Elsewhere it is sufficient. Floods are reported in the Kurram and Tochi rivers. There is no irrigation from the Paharpur canal in the Dera Ismail Khan district. Fodder is generally procurable but its price is rising in Dera Ismail Khan. Cattle are generally in good condition but disease is reported in certain villages of the Tank and Kulachi tahsils in the Dera Ismail Khan district. The public health is generally good. Prices of food grains are fluctuating. Prices:—Wheat  $13\frac{1}{8}$  to  $19\frac{1}{8}$ , gram  $18\frac{1}{8}$  to 30, maize  $16\frac{1}{8}$  to  $29\frac{1}{8}$  and bajra  $20\frac{1}{8}$  to  $23\frac{1}{8}$  seers per rupee.



**Jammu.**—No rain fell during the week. Prices are stationary. Wheat sells from 14 to 12 and maize from 16 to 30 seers per rupee. The condition of standing crops is good. Cattle disease of ordinary type prevails in the Riasi, Rampur, Jasmirgarh, Udampur, Kathua and Basohli tahsils. Fodder is sufficient.

**Kashmir.**—It rained twice during the week. The cold is decreasing. Fodder is sufficient. There is no disease among cattle. Prices are unchanged.

**Rajputana.**—The rainfall during the week in cents was :—Tonk 45, and Dholpur 23. Slight showers also fell in Jaipur, Kishangarh and Alwar and in one district each of Karauli and Ajmer. Spring crops are being irrigated. Standing crops are good. A four-anna damage by frost and hailstones is reported in Dungarpur and Tonk. Gram has suffered slightly in places from cloudy weather in Kotah and spring crops from excessive cold in Jaipur. Cattle disease is abating in Dungarpur but is prevalent in the Banswara district. Fodder is sufficient. Prices have risen by 1 seer each in Bikaner and Partahgarh, by 2 seers in Banswara, by 2½ seers in Tonk, by 1 seer 1 chattak in Jaipur and by 8 chattaks in Marwara. They have fallen by 9 chattaks in Jaisalmer, by 1½ seers in Bundi, by 8 chattaks in Jhalawar and by 1½ seers in Ajmer. They were steady or fluctuated slightly elsewhere.

**Central India.**—The rainfall during the week was general in Baghelkhand and partial in Bhopal. Some slight showers were also received in Jaora and Rutlam. The weather is seasonable. Crops are in good condition generally. Harvesting of spring crops is beginning in places. Cattle disease exists in all Agencies except Bhopal and Malwa. Prices continue low in Bhopal; they are falling in Baghelkhand and Bundelkhand and steady elsewhere. Prospects of poppy have much improved, the damage caused by frost being very slight. Irrigation continues in Gwalior and tapping is in progress in Indore.

**Central Provinces.**—The weather continues to be clear but occasionally cloudy. During the week Saugor, Damoh, Jubbulpore, Narsingpur, Hoshangabad and Chhindwara had light rain not exceeding 84 cents. Hail fell in some districts causing damage in six villages in Jubbulpore. Reaping of spring crops is in full swing. The condition of spring crops is good. Sowing and pressing of sugarcane are in progress in Betul, Chhindwara and Bilaspur. Fodder and water are adequate and cattle are doing well. Prices are nearly the same as last week.

**Feudatory States.**—Harvesting of spring crops continues and prospects are good. Fodder and water are sufficient. Prices are nearly the same as last week.

**Bombay.**—Standing spring crops are suffering slightly from frost in parts of Sind, Ahmedabad, Surat, Ahmednagar, Satara and Palanpur, from blight in Sholapur and are good elsewhere. Estimates of outturn are generally fair to good. Harvesting of spring crops is progressing in parts of Larkana and Hyderabad and generally in the Presidency Proper. Cotton picking continues in parts of Gujarat, the Karnatak, Baroda, Cutch, Rewa Kantha and Kolhapur. The fodder supply is adequate. Agricultural stock is deficient in parts of the Deccan but is generally in good condition. Water for drinking and irrigation is generally adequate. Grain stocks are sufficient. Prices have fallen in Sukkur, have risen in Hyderabad, the Panch Mahals, East Khandesh, Nasik, Ahmednagar, Poona and Sholapur and are generally stationary elsewhere. The quantity purchasable per rupee in Sind 8 to 30 per cent., in the Konkan 13 to 28 per cent., in the Deccan 18 to 32 per cent. and in the Karnatak 30 to 37 per cent. less than the normal. In Gujarat prices ranged from normal to 29 per cent. less.

**Hyderabad.**—No rain fell during the week. Spring crops are fair and are being generally harvested. The crops especially *juar* have been injured in places by the severe cold. Late rice sowings are still proceeding. The crop is fair to good and is being weeded in places. Cattle disease prevails in eleven talukas. Prices :—wheat 7½, coarse rice 7½ and *juar* 14½ seers per rupee. White *juar* is selling in Hyderabad City at 12 and yellow *juar* at 13 seers. The highest price in districts is 9 seers in Warangal and the lowest 24 seers in Mahbubnagar.

**Mysore.**—Prices of food grains are generally steady. Markets are well supplied. The outturn of harvests and prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

**Coorg.**—Picking of coffee and threshing of rice are nearly completed. Prices of food grains are normal. The public health is fair. Water and fodder for cattle are sufficient.

**Madras.**—Light rain fell during the week in Ganjam and the Vizagapatam littora, and nil elsewhere. Irrigation supplies are sufficient except in parts of Kurnool, Bellary, the Carnatic, Coimbatore and South Trichinopoly. Ploughing, sowing, weeding and transplanting are in progress in parts. Standing crops are fair to good but some in parts of Chingleput, Salem, Coimbatore and Madura require rain and some in parts of Madura and Tinnevely are withering or have withered. Coffee in parts of the Nilgiris has been affected by bug. Harvests continue with outturn fair to normal. Pasture is sufficient except in parts of Guntur, the Deccan, Nellore, North Arcot, Coimbatore, Trichinopoly and the west coast of Tinnevely. Fodder is scanty in parts of Nellore. The condition of cattle is generally good. The price of rice is stationary in thirteen districts, has fallen in five and has risen in six. The prices of millets have fluctuated as follows:—*Ragi* is stationary in seven districts, has fallen in four and has risen in eleven. *Cholam* is stationary in six districts, has fallen in four and has risen in five. *Cumbu* is stationary in three districts, has fallen in four and has risen in nine. The public health is generally good. Prospects are generally fair. The condition of the labouring classes is everywhere satisfactory and employment is readily available. Grain stocks are sufficient.

E. D. MACLAGAN,

Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF  
FEBRUARY 1911 OF:

RICE  
WHEAT AND FLOUR  
BARLEY  
JAWAR  
BAJRA  
RAGI  
KANOHI  
MAIZE  
GRAM

ARHAR DÁL  
OATS  
COTTON SEED  
LINSSEED  
MUSTARD AND RAPESEED  
SESAMUM (*Til* or *jinjili*)  
GHI  
SUGAR, RAW (*Gur*)  
SALT

TOBACCO-LEAF  
TURMERIC  
GRASS AND STRAW  
JAWAR STALKS  
BRUSA  
BRAN  
SHEEP AND BULLOCKS  
KEROSENE OIL

GOVERNMENT OF INDIA  
DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAGI
	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911
<b>Burma—</b>															
Tenasserim—															
Mergui . . . . .	...	...	38.32	35.56	...	...	...	...	...	...	...	...	...	...	...
Tavoy . . . . .	...	...	30.77	28.89	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst . . . . .	...	...	44.14	35.50	35.65	35.65	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon . . . . .	...	...	36.57	30.92	38.1	45.07	...	...	...	...	...	...	...	...	...
Maubin . . . . .	...	...	45.71	39.99	...	...	...	...	...	...	...	...	...	...	...
Bassein . . . . .	...	...	37.21	31.07	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Hensada . . . . .	...	...	34.41	30	...	...	...	...	...	...	...	...	...	...	...
Toungoo . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay . . . . .	...	...	33.16	34.41	32.16	44.44	...	...	...	...	...	...	...	...	...
Pakokku . . . . .	...	...	32.82	34.23	...	...	...	...	...	...	...	15.76	...	...	...
Arakan—															
Akyab . . . . .	...	...	...	...	...	...	...	...	...	...	22.38	...	...	...	...
<b>Eastern Bengal and Assam—</b>															
Eastern—															
Chittagong . . . . .	...	...	30	32.5	...	...	...	...	...	...	...	...	...	...	...
Dacca . . . . .	...	...	36.25	30	35	38.75	...	...	30	30	...	...	...	...	...
Central—															
Pabna . . . . .	...	...	35	33.75	...	...	...	...	...	...	...	...	...	...	...
Northern—															
Rangpur . . . . .	...	...	30	30	50	50	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goalpara . . . . .	16.25	16.25	32.5	32.5	...	...	...	...	...	...	...	...	...	...	...
Gauhati . . . . .	16.87	16.25	33.75	35	...	...	...	...	...	...	...	...	...	...	...
<b>Bengal—</b>															
Deltaic—															
Midnapur . . . . .	...	...	28.75	29.37	...	...	...	...	...	...	...	...	...	...	...
Calcutta . . . . .	...	...	38.75	45	37.5	46.25	...	...	27.5	30	27.5	...	27.5	31.25	...
Central—															
Bardwan . . . . .	...	...	32.81	35	...	...	...	...	...	...	...	...	...	...	...
Orissa—															
Cuttack . . . . .	...	...	26.67	28.18	38.85	50.76	...	...	...	...	...	...	...	...	...
Bihar, south—															
Patna . . . . .	...	...	28.12	30.31	25	37.5	...	...	14.87	31.56	19.06	21.67	22.19	...	...
Bihar, north—															
Bhagalpur . . . . .	...	...	31.87	30	31.56	41.87	...	...	15.62	28.61	...	...	...	...	...
Muzaffarpur . . . . .	...	...	40	41.37	33.28	40	...	...	19.06	35	...	...	...	...	...
<b>United Provinces—</b>															
a) AGRA—															
Eastern—															
Bonares . . . . .	18.89	23.7	38.33	37.29	30.05	41.3	36.09	45.63	17.03	23.8	20.05	21.61	17.66	23.92	...
Central—															
Cawnpore . . . . .	21.61	21.04	38.07	38.07	29.63	40.99	34.79	44.48	15.99	21.93	15.99	21.93	21.04	24.22	...
Jhansi . . . . .	...	...	45.78	45.62	32.66	45.62	...	...	15.26	16.51	17.97	19.53	31.67	28.75	...
Western—															
Meerut . . . . .	...	...	47.03	44.37	28.59	38.91	35.18	45.62	...	...	...	21.72	...	...	...
Agra . . . . .	47.08	47.29	53.83	38.33	30.76	41.04	30.15	46.35	19.66	22.86	20	21.61	25	24.22	...
Submontane, west—															
Shahjahanpur . . . . .	18.75	20	...	...	28.12	36.25	...	...	18.75	20.94	18.75	22.5	18.75	21.87	...
<b>ODISHA—</b>															
Southern—															
Lucknow . . . . .	...	...	38.07	40	29.48	43.28	37.19	50	15.36	21.61	20	22.86	17.76	22.86	...
Northern—															
Fyzabad . . . . .	19.87	24.23	40	47.03	30	41.87	...	...	17.03	21.77	...	25	...	21.61	...

\* The figures under "Rice, husked" represent the prices of common rice

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 11, 1911.

(The figures state prices in rupees per cwt. rounded)

RICE	WHEAT		GRAM		ARAR DÁL		OATS		COTTON SEED		LINSSEED		MUSTARD AND RAPESEED		DISTRICTS
	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Burma—
...	...	...	...	57.14	...	...	...	...	...	...	...	...	...	...	Tenasserim—
...	...	...	...	40.76	41.08	50	50	...	...	...	...	...	...	...	Mergui
...	...	...	...	38.89	31.68	41.83	50.39	...	...	...	...	...	...	...	Tavoy
...	31.23	23.27	...	50	63.37	51.61	68.82	...	...	...	...	...	...	...	Moulmein and
...	...	...	...	34.23	42.11	...	...	...	...	...	...	...	...	...	Amherst
...	...	...	...	46.07	53.78	51.2	46.72	...	...	...	...	...	...	...	Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	28.46	30.62	40.51	40	65.98	76.19	...	...	...	...	...	Maubin
...	...	...	...	21.84	28.07	...	...	...	...	...	...	...	...	...	Bassac
...	...	...	...	41.44	50	50	60.67	...	...	...	...	...	...	...	Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Heinada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tonango
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Pakokku
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Akyab
...	...	...	...	30	32.5	46	55	...	...	...	...	...	...	...	Eastern Bengal
...	...	...	...	36.25	28.75	36.25	35	...	...	...	...	...	65	47.5	Assam—
...	...	...	...	36.87	28.12	...	...	...	...	...	...	...	...	...	Eastern—
...	...	...	...	35.62	40	35.62	50	...	...	...	70	...	46.25	52.5	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Dacca
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Central—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	...	57.5	50	Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rangpur
...	...	...	...	...	...	...	...	...	...	...	...	...	47.5	41.25	Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Goalpara
...	...	...	...	...	...	...	...	...	...	...	110	...	45	41.25	Gauhati
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Bengal—
...	27.5	25	28.75	31.25	35	37.5	28.75	36.25	...	90	57.5	{ 50 and 55 62.5	{ 48.5 and 50 52.5	...	Deltaic—
...	...	...	25	30.62	35	44.37	...	...	...	...	...	...	...	...	Midnapur
...	...	...	27.66	26.56	19.70	25.36	25.36	36.07	...	...	...	...	50	48.75	Calcutta
...	16	21.25	17.34	28.44	23.12	20.37	...	...	...	...	...	...	48.49	43.54	Central—
...	19.37	20.04	18.75	25.62	31.56	35	26.25	31.25	...	95	70	55	45	...	Bardwan
17.66	30	20	20	28.59	30.78	33.28	2.10	28.59	...	92.5	66.25	{ 45.75 and 51.25	{ 38.75 and 48.75	...	Orissa—
...	...	...	17.92	25.78	27.66	31.93	...	...	...	...	...	...	...	...	Cuttack
...	14.53	20	16.67	21.04	24.22	20.63	...	...	...	81.2	58.7	49.48	52.4	...	Bihar, south—
...	12.81	...	16.51	21.35	...	...	...	22.10	...	82.03	66.67	43.33	43.8	...	Patna
...	18.59	22.19	17.81	23.44	27.34	...	28.59	...	...	...	57.19	...	50	...	Bihar, north—
...	19.06	19.53	19.06	23.66	26.67	34.70	...	22.08	...	100	66.67	47.06	43.44	...	Budgalpur
...	16.25	20	20	24.27	23.75	30.73	32.5	20	...	...	...	...	...	...	Muzaffarpur
...	15.36	21.61	19.06	23.54	...	...	...	...	...	72.71	61.51	53.38	58.33	...	United Provinces—
...	19.37	21.09	19.37	25	25	32.66	...	...	...	...	...	...	...	...	(a) Agra—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Banaras
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Central—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cawnpore
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Jhansi
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Western—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Meerut
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Agra
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Subsidiary, west—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Shahjahanpur
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) OUDH—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Southern—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Lucknow
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Northern—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Fyzabad



## WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—continued

DISTRICTS	SPICES (Tsi or jinjak)		GRI		SUGAR, RAW (G4r)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910
<b>Barma—</b>														
<i>Tonasserin—</i>														
Mergui . . . . .	...	...	581.82	581.82	...	...	17.16	14.71	...	...	...	...	...	...
Tavoy . . . . .	...	...	583.33	583.33	...	...	20.51	20.51	...	...	...	...	...	...
Moulmein and Amherst . . . . .	...	...	400	400	...	...	18.77	16.77	...	...	...	...	...	...
<i>Pegu (deltaic)—</i>														
Rangoon . . . . .	...	...	457.14	492.31	...	...	19.63	16.24	...	...	...	...	...	...
Manthin . . . . .	...	...	533.33	492.31	...	...	21.77	17.73	...	...	...	...	...	...
Bassein . . . . .	...	...	492.31	492.31	...	...	22.86	22.61	...	...	...	...	...	...
<i>Pegu (inland)—</i>														
Henzada . . . . .	...	...	492.31	320	...	...	22.15	22.15	...	...	...	...	...	...
Toungoo . . . . .	...	...	...	...	...	...	22.61	22.61	...	...	...	...	...	...
<i>Upper Burma—</i>														
Mandalay . . . . .	...	...	457.14	492.31	...	...	22.07	21.33	...	...	...	...	...	...
Pakokku . . . . .	...	...	581.82	581.82	...	...	22.54	22.54	...	...	...	...	...	...
<i>Arakan—</i>														
Akyab . . . . .	...	...	457.14	457.14	...	...	26.67	26.67	...	...	...	...	...	...
<b>Eastern Bengal and Assam—</b>														
<i>Eastern—</i>														
Chittagong . . . . .	...	...	450	490	65	60	18.12	15.63	80	80	...	...	...	...
Dacca . . . . .	...	...	445	403	70	70	21.25	18.75	110	200	...	...	...	...
<i>Central—</i>														
Pabna . . . . .	...	...	530	530	56.25	56.25	20	20	115	122.5	...	...	...	...
<i>Northern—</i>														
Rangpur . . . . .	...	...	445	450	61.25	65	20	20	...	90	...	...	3.75	3
<i>Brahmaputra—</i>														
Gedipara . . . . .	...	...	...	...	65	60	...	...	...	...	...	...	...	...
Gauhati . . . . .	...	...	...	...	65	60	...	...	...	...	...	...	...	...
<b>Bengal—</b>														
<i>Deltaic—</i>														
Midnapur . . . . .	...	...	{ 410 to 430 450 }	{ 370 to 420 425 }	75	67.5	17.5	17.5	{ 97.5 and 105 85 }	{ 145 and 160 82.5 }	...	...	...	...
Calcutta . . . . .	60	55	...	...	47.5	55	15	15	...	...	...	...	13.75	13.75
<i>Central—</i>														
Bardwan . . . . .	...	...	370	420	62.5	57.5	17.5	17.03	...	...	...	...	...	...
<i>Orissa—</i>														
Cuttack . . . . .	40.72	43.54	435.31	411.41	49.58	76.15	18.12	21.04	101.87	102.5	...	...	5	5
<i>Bihar, south—</i>														
Patna . . . . .	57.5	45	390	{ 340 to 360 }	42.5	{ 45 to 50 }	20.62	20	20	40	...	...	...	...
<i>Bihar, north—</i>														
Bhagalpur . . . . .	...	...	426.56	400	43.75	55	18.91	17.66	68.75	105	...	...	...	...
Muzaffarpur . . . . .	...	...	375	355.62	44.37	50	20	19.06	200	200	...	...	...	...
<b>United Provinces—</b>														
<i>(a) AGR—</i>														
<i>Eastern—</i>														
Bonares . . . . .	56.41	48.91	451.25	404.58	40.41	48.91	22.24	22.92	...	...	...	...	...	...
<i>Central—</i>														
Cawnpore . . . . .	69.53	57.13	400	355.52	47.08	44.43	17.76	17.76	80	85	105	100	...	...
Jhansi . . . . .	57.19	45.62	376.72	345.78	57.19	47.03	20	20	...	...	...	100	3.96	5.63
<i>Western—</i>														
Meerut . . . . .	...	...	...	...	42.03	37.10	17.34	...	...	...	...	...	...	...
Agra . . . . .	...	...	428.67	365.73	53.33	50.27	17.4	16.87	120	140	140	112.5	6.67	5.73
<i>Submontane, west—</i>														
Shahjahanpur . . . . .	...	...	370	360	...	...	20	20	...	...	{ 90 and 100 }	{ 90 and 100 }	...	...
<i>(b) OUDH—</i>														
<i>Southern—</i>														
Lucknow . . . . .	...	...	400	375	44.43	44.43	21.04	20	...	...	110	105	3.75	...
<i>Northern—</i>														
Lysabad . . . . .	...	...	400	380	39.37	42.03	20.94	20.94	...	...	...	...	...	...

Figures state prices in rupees per ten maunds)

STRAW		JAWAR STALKS		BRUSA		BRAN		SHEEP, PER 100 LBS		PLOUGH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS.
1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	
						10.20	9.14					3	3.12	Burma—
						14.1	14.1					3	2.75	Tenasserim—
						11.85	11.85					3	2	Mergui
														Tavoy
														Moulmein and
														Amherst
						25.3	34.06					1.75	1.44	Pegu (deltic)—
						11.43	15.69					2.62	1.81	Bangoon
												1.69	1.37	Mauhin
														Bassein
														Pegu (inland)—
												1.81	1.5	Henzala
												1.94	1.5	Toungoo
					12.28	21.43	24.62							Upper Burma—
													1.60	Mandalay
													1.37	Pakokku
														Arakan—
												2.25	2.25	Akyab
														Eastern Bengal and
														Assam—
												1.69	1.5	Eastern—
														Chittagong
												1.87	1.5	Dacca
15	7.5													Central—
10	8.75											1.87	1.5	Pabna
														Northern—
												2.03	1.81	Bangpur
														Brahmaputra—
													2	Goalpara
												1.75	1.62	Gauhati
														Bengal—
5.62	2.5													Deltic—
8.75	7.5			20	16.75	19.37	18.75					1.53	1.86	Midnapur
2.81	1.87					21.25	21.25					1.73	1.41	Calcutta
5.62	5.62					6.25	6.25					1.89	1.52	Central—
3.75	6.25			5	9.69	20	22.5					2.06	1.47	Bardwan
														Orissa—
														Cuttack
														Bihar, south—
												1.67	1.37	Patna
					5		15							Bihar, north—
				10	10	16.94	25					1.59	1.34	Bhagalpur
												1.62	1.69	Manasfarpur
														United Provinces—
				10	9.53	21.04	26.46	50	50	40	40	2.62	1.87	(a) Agra—
														Eastern—
				6.15	7.6	17.03	17.84	70	70					Benares
												1.91	1.89	Central—
												2.06	1.67	Cawnpore
														Jhansi
						19.06								Western—
7.5	8.75	6.67	5.73	5	5.73	21.04	18.13			80	80	2.12	1.73	Meerut
												2.37	2.31	Agra
				5	10	28.23	33.23	60 and 65	60 and 65	40 and 60	40 and 60	2.19	2	Submontane, west—
														Shahjahanpur
				5.62	7.29	18.75	20	40	40			1.97	2.62	(b) OUDH—
														Southern—
				6.67	7.29					35	35	1.67	1.45	Lucknow
														Northern—
														Fyzabad

## WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—contd.

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		R.
	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	
<b>Rajputana—</b>															
Eastern—															
Ajmer (a)	...	20.67	...	...	...	39.06	...	...	...	22.24	...	28.64	...	26.56	...
<b>Panjab—</b>															
Southern—															
Ferozpur	22.19	20.94	44.87	44.43	27.08	33.33	32.03	42.08	17.81	18.18	17.81	19.37	...	22.81	...
Central—															
Lahore	25.83	22.19	47.03	45.78	29.63	34.74	34.08	43.08	15.42	17.4	20	19.11	34.23	32.19	...
South-eastern—															
Delhi	25	30	40	42.13	29.63	40	34.79	42.08	19.06	20	20.62	21.04	...	25	...
Submontane—															
Amritsar	27.18	25	47.08	48.49	26.67	34.06	30.21	37.19	...	...	...	...	...	...	...
Northorn—															
Rawalpindi	26.67	25	...	57.19	27.8	35.57	30.78	40	17.08	20.26	17.19	25	22.04	25	...
Western—															
Lyallpur	...	...	40	50	20.06	34.79	34.37	37.5	19.37	15	...	18.75	25	22.5	...
Multan	21.25	21.56	38.75	...	30.62	39.37	35.62	...	16.87	20.02	...	...	21.87	16.25	...
<b>N.-W. Frontier Province—</b>															
Peshawar	...	...	...	...	29.22	35.83	34.22	42.08	15.16	19.69	...	22.97	22.24	25.43	...
Dera Ismael Khan	...	...	...	61.56	...	34.79	...	...	...	20.47	...	20	...	24.63	...
<b>Sind and Baluchistan—</b>															
Karachi	...	...	40.31	37.97	35.62	41.72	...	...	...	21.60	...	24.84	22.75	30	...
Shikarpur	...	...	47.5	...	31.25	37.81	...	...	19.06	20.16	20.25	22.75	25.78	26.25	...
Quetta	...	...	...	...	38.75 to 41.25	49.13 to 44.37	60	72.5	25	26.87	24.06	25.25	...	...	...
<b>Bombay—</b>															
Deccan and Karnatak—															
Dharwar	...	...	...	...	...	38.36	...	...	...	...	...	26.73	...	...	...
Sholapur	...	...	...	...	37.08	38.8	...	...	...	...	23.19	20.57	25.42	21.09	...
Poona	...	...	43.12	47.71	40	...	...	...	...	...	27.76	...	30.57	30.57	...
Khandesh and N.E.															
Deccan—															
Ahmadnagar	...	...	41.87	41.04	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	37.03	55.86	...	...	...	...	22.86	...	28.44	...	...
Gujarat—															
Surat	...	...	...	...	37.5	46.15	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	43.75	35	35	...	...	...	21.25	20	27.03	28.12	30	30.99	...
<b>Central Provinces—</b>															
Western—															
Nagpur	...	...	32.62	34.62	25.5	41.12	36.37	57.12	...	...	19.5	26.12	...	...	...
Central—															
Jubbulpore	...	...	28.62	34.75	30.75	41	38.12	50	...	...	18.12	22.25	...	...	...
Eastern—															
Baipur	...	...	30	30.5	28.5	30	36	50	...	...	...	...	...	...	...
<b>Berar—</b>															
Akola	...	...	37	39.62	30	39.62	...	...	...	...	19.5	23.25	...	...	...
Amrāoti	...	...	36.12	43.62	34.62	45.25	48	52	...	...	21.25	27.37	...	...	...
<b>Madras—</b>															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	25.5	25.5	20.2	20.3	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26.6
Central—															
Pollary	...	...	...	...	...	...	...	...	...	...	21.4	25.1	...	...	...
Guddapah	25.1	31.7	...	...	...	...	...	...	...	...	27.7	26.0	21.8	28.7	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—															
Madras	28.2	28.9	51	53.2	...	...	...	...	...	...	...	...	...	...	...
Tanjore	22.6	20.6	40.4	44.1	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23.7
<b>Southern—</b>															
Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Mysore—</b>															
Mysore	16	19	44	44	54	48	51.98	49.01	...	...	22	26	...	24	31
Bangalore	16	20	46	49	52	52	67.76	67.76	...	...	...	...	...	...	28

\* The figures under "Rice, husked" represent the prices of cleaned rice  
(a) Not reported.



## WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—concluded

DISTRICTS	SESAMUM (Til or Jinjili)		GHI		SUGAR, RAW (Gur)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910
Rajputana—														
Eastern—														
Ajmer . . . . .	...	61.56	...	355.57	...	51.3	...	...	...	...	...	...	...	48
Panjab—														
Southern—														
Ferozpur . . . . .	61.56	...	400	400	47.03	42.08	15.94	16.67	88.91	100	160	94.06	...	10
Central—														
Lahore . . . . .	66.67	57.13	426.72	412.86	44.43	45.73	14.79	14.79	...	80	145.47	100	13.33	10
South-eastern—														
Delhi . . . . .	66.67	61.56	441.35	457.13	45.73	41.04	17.4	17.4	80	80	160	123.07	10	10
Submontane—														
Amritsar . . . . .	70	60	455	435	44.43	41.04	14.37	14.23	...	...	...	100.67	10	10
Northern—														
Rawalpindi . . . . .	...	...	441.35	426.67	44.43	45.73	15.31	15	...	100	160	100	13.33	11.41
Western—														
Lyallpur . . . . .	...	...	400	377.5	41.25	39.37	15	15	80	80	160	105	...	...
Multan . . . . .	73.5	...	435	415	42.5	41.25	15.31	15.94	...	...	...	...	...	...
N.-W. Frontier Pro-														
vince—														
Peshawar . . . . .	...	52.83	426.67	400.35	40.22	45.05	15.83	15.52	73.71	...	...	...	...	...
Dera Ismael Khan . . . . .	...	57.13	...	...	45	48.44	14.37	14.27	...	63.12	...	...	...	...
Sind and Baluchistan—														
Karachi . . . . .	10.62	69.37	425	420	81.25	72.5	...	...	...	...	...	93.75	...	...
Shikarpur . . . . .	...	...	435	411.25	...	43.75	...	...	...	62.5	...	...	...	...
Quetta . . . . .	...	...	{ 410 to 450 }	{ 410 to 460 }	...	...	...	...	...	...	...	...	...	...
Bombay—														
Deccan and Karnatak—														
Dharwar . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur . . . . .	...	...	...	...	63.76	66.03	...	...	...	...	...	...	...	...
Poona . . . . .	...	...	396.51	431.56	67.53	...	...	...	...	...	...	...	...	...
Khandesh and N.-E.														
Deccan—														
Ahmadnagar . . . . .	...	...	387.5	400	63.33	60.67	...	...	...	...	...	...	...	...
Dhulia . . . . .	73.85	...	420	...	...	...	...	...	...	...	...	...	...	...
Gujarat—														
Surat . . . . .	...	59.11	418.91	391.87	...	...	...	...	...	...	...	...	...	...
Ahmadabad . . . . .	...	65	395	370	...	...	...	...	...	...	...	...	...	...
Central Provinces—														
Western—														
Nagpur . . . . .	77.5	75.25	450	450	...	...	21.62	21.62	100	110	120	120	6.25	5.75
Central—														
Jubbulpore . . . . .	57.12	57.12	400	380	...	...	22.67	22.5	100	114.25	114.25	100	5	5
Eastern—														
Raipur . . . . .	...	...	390	380	...	...	20.5	20	140	220	120	90	...	...
Berar—														
Akola . . . . .	...	...	400	405	...	...	20	19	96	94	98	89	...	...
Amraoti . . . . .	77.25	57.62	400	380	...	...	18	18	120	140	...	...	8	7.5
Madras—														
South central—														
Coimbatore . . . . .	82.8	67.2	487.8	487.8	64	57.6	22.4	22.4	...	...	115.2	89.6	...	...
Salem . . . . .	...	...	428.1	410.9	...	...	17.2	16.9	188.3	205.5	114.6	65.1	...	...
Central—														
Bellary . . . . .	66.2	58	380.9	412.7	59.5	63.5	...	...	...	...	...	...	...	...
Ouddapeh . . . . .	...	...	460.5	391.7	...	...	11.6	11.6	...	...	65.9	65.9	...	...
Karnul . . . . .	...	...	...	...	...	...	...	...	115.2	115.2	98.7	65.8	...	...
East Coast, central—														
Nellore . . . . .	...	...	350	400	...	...	15.7	15.7	...	...	...	...	...	...
East Coast, south—														
Madras . . . . .	74.1	57.6	421.5	493.7	57.6	69.1	12.8	12	82.3	82.3	104.5	65.8	...	8
Tanjore . . . . .	...	...	466.7	400	...	...	13.1	13.1	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	641.9	510.5	...	...	17.5	17.5	133.6	128.6	...	...	...	...
Southern—														
Madura . . . . .	84.2	60.9	473	473	...	...	13.5	12	106.2	106.2	...	...	...	...
Mysore—														
Mysore . . . . .	76	50	445.68	445.68	68.54	85.68	...	...	197.13	197.13	102.88	111.41	2.93	2.93
Bangalore . . . . .	64	63	411.41	445.68	64.27	66.41	...	...	249.12	223.86	171.41	154.27	5.88	5.88

\* Includes octroi duty amounting to Rs. 103 per 10 maunds



(The figures state prices in rupees per ten maunds)

STRAW.		JAWAR STALKS		BRUSA		BRAN		SHEEP, PER SCORE		FLOUR BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	1911	1910	
...	8.8	...	3.8	...	...	...	88.88	...	125	...	85	...	...	Rajputana— Eastern— Ajmer
...	...	...	6.67	6.67	6.67	...	...	90	85	150	90	2.31	2.25	Punjab— Southern— Ferozpur
...	...	...	...	8.38	6.67	80	19.11	160	140	140	140	2.47	2.30	Central— Lahore
...	...	10	8.02	8.85	8.91	17.03	18.18	80	80	150	140	1.81	1.84	South-eastern— Delhi
...	...	...	...	8.91	10	15.99	14.79	...	120	...	...	2.48	2.37	Submontane— Amritsar
...	...	10	10	11.41	11.04	20	...	90	90	80	70	2.62	2.31	Northern— Rawalpindi
...	...	...	...	5	5	20	21.67	100	100	140	140	2.5	2.5	Western— Lyallpur Multan
...	...	7.71	7.71	7.71	...	16.88	20.31	{ 60 to 100 }	{ 60 to 100 }	{ 60 to 200 }	{ 60 to 200 }	2.72	2.69	N.-W. Frontier Province— Peshawar
...	...	...	...	...	...	...	...	...	...	...	...	2.91	2.72	Dera Ismael Khan
...	...	...	...	8.75	7.5	18.44	21.25	132.5	150	102	...	1.94	2.08	Sind and Baluchistan— Karachi
...	...	...	...	10.63	8.91	22.81	24.69	{ 100 to 200 }	{ 140 to 240 }	...	...	2.27	2.27	Shikarpur
...	...	...	...	...	...	...	...	...	...	...	...	2.66	2.25	Quetta
...	...	...	...	...	...	...	...	...	...	...	...	1.87	2.06	Bombay— Deccan and Karnatak— Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	1.94	2.21	Poona
...	...	...	...	...	...	28.59	38.59	...	...	...	...	2.02	1.81	Khandesh and N.E. Deccan— Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	2.25	2.19	Dhulia
...	...	...	...	...	...	15	22.5	...	...	...	...	2.33	...	Gujarat— Surat
...	...	...	...	...	...	...	...	...	...	...	...	2.19	2.31	Ahmadabad
...	...	6.62	8	...	...	...	...	50	60	90	90	1.87	...	Central Provinces— Western— Nagpur
...	...	...	...	...	...	25	38.37	60	50	70	60	1.69	1.37	Central— Jubbulpore
...	...	...	...	...	...	...	36	...	...	...	25	1.87	1.87	Eastern— Raipur
...	...	9	7	...	...	41	40	77	70	50	60	1.87	1.87	Berar— Akola
...	...	...	...	...	...	...	...	55	50	100	70	2.12	1.87	Amritoti
3.8	7.7	4	4	11.9	11.9	109.5*	108.7*	...	50	50	50	2	2.35	Madras— South, central— Coimbatore
...	...	6.9	5.1	...	...	...	...	80†	80†	100	100	2	2.16	Salem
...	...	...	...	...	...	...	...	...	...	...	...	2.25	2.13	Central— Bellary
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Cuddapah
8.6	3.6	...	...	...	...	...	...	...	...	...	...	2.5	...	Karnul
...	...	...	...	14.2	7.2	28.5	28.5	99†	70†	...	...	1.47	1.54	East Coast, central— Nellore
...	...	...	...	19.2	18.7	35.2	36.7	180†	180†	...	...	1.78	1.59	East Coast, south— Madras
6.4	6.6	...	...	19.5	12.5	17	17	...	...	...	...	1.75	1.86	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	1.94	2.1	Trichinopoly
2.92	2.92	2.92	2.92	...	...	36.72	36.72	80	80	100	100	2	2	Southern— Madras
5.88	7.34	...	...	...	...	33.8	33.8	160	160	{ 120 to 150 }	{ 120 to 150 }	2.09	2.44	Mysore— Mysore
...	...	...	...	...	...	...	...	...	...	...	...	1.87	2	Bangalore

\* Superior quality

† Sheep or goats

FREDERICK NOEL-PATON,  
Director-General of Commercial Intelligence  
B. ROBERTSON,  
Secretary to the Government of India.

Calcutta, March 10, 1911

## GOVERNMENT OF INDIA

## DEPARTMENT OF COMMERCE AND INDUSTRY

## RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1911 [The figures

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLU (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month
					Half-month of report	Previous half-month	Half-month of report	Previous half-month				
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	9 5	9 5	...	...	...	...
Tavoy	...	...	...	...	11 7	11 7	12 11	12 11	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	7 9	7 9	8 8	8 8	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	9 1	9 1	10 —	10 —	...	...	...	...
Rangoon	8 9	8 9	...	...	10 6	10 6	10 12	10 12	...	...	...	...
Maubin	...	...	...	...	7 5	7 5	8 12	8 12	...	...	...	...
Bassein	...	...	...	...	9 12	9 12	10 6	10 6	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	9 6	9 6	11 10	11 10	...	...	...	...
Hensada	...	...	...	...	8 12	8 12	11 4	11 4	...	...	...	...
Prome	...	...	...	...	9 2	8 1	10 11	11 3	...	...	...	...
Toungoo	...	...	...	...	10 13	10 13	12 11	12 11	...	...	...	...
Thayetanyo	...	...	...	...	7 4	7 4	11 2	11 2	11 4	11 4	...	...
Upper Burma—												
Mandalay	11 5	8 4	...	...	9 1	8 13	10 —	9 5	...	...	...	...
Bhamo	...	...	...	...	12 15	12 15	14 9	14 9	...	...	...	...
Pakokku	...	...	...	...	10 7	10 7	11 10	11 10	17 14	17 14	...	...
Meiktila	...	...	...	...	14 —	14 —	15 —	15 —	21 14	21 12	...	...
Arakan—												
Sandoway	8 4	8 4	...	...	9 5	9 5	10 9	10 9	...	...	...	...
Kyaukpada	4 —	4 —	...	...	7 —	7 —	8 —	8 —	...	...	...	...
Akyab	...	...	...	...	2 8	3 8	9 8	9 8	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	...	...	...	...	12 —	11 8	...	...	...	...
Noakhali	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Backerganj	...	...	...	...	...	...	11 4	10 8	...	...	...	...
Maimensingh	9 —	9 —	12 8	12 8	...	...	9 6	9 6	...	...	...	...
Tippera	...	...	...	...	6 14	6 14	10 10	11 —	...	...	...	...
Dacca	11 —	11 —	19 —	10 —	...	...	11 —	11 —	...	...	...	...
Faridpur	13 —	13 —	12 —	20 —	...	...	11 —	11 —	...	...	...	...
Central—												
Pabna	...	...	...	...	5 —	5 —	11 6	11 6	...	...	...	...
Rajshahi	10 8	10 8	24 —	24 —	6 —	6 —	12 6	12 —	...	...	...	...
Maida	13 —	13 —	20 —	25 —	11 —	8 —	13 —	13 8	...	...	...	...
Bogra	10 8	10 8	...	...	...	...	13 8	12 12	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	3 8	9 —	14 8	13 —	...	...	...	...
Dinajpur	13 8	12 8	18 —	18 —	7 8	7 8	12 6	12 8	...	...	...	...
Rangpur	8 —	8 —	...	...	...	...	...	...	...	...	...	...
Burma—												
Sylhet	11 —	10 8	...	...	9 —	8 12	10 8	10 —	...	...	...	...
Cachar	8 14	8 14	...	...	8 8	8 8	11 15	12 7	...	...	...	...
Hill tracts—												
Khási and Jaintia Hills	6 —	6 —	...	...	3 4	3 4	7 12	7 13	...	...	...	...
Garo Hills	...	...	...	...	3 8	3 8	12 —	11 8	...	...	...	...
Manipur	10 —	10 —	...	...	26 —	27 —	29 —	29 —	...	...	...	...
Naga Hills	...	...	...	...	12 —	11 —	13 —	12 —	...	...	...	...
Lushai Hills	...	...	...	...	5 —	5 —	6 —	6 —	...	...	...	...
Brahmaputra—												
Goalpara	14 —	14 —	...	...	4 8	4 8	11 8	11 —	...	...	...	...
Kamrup	10 —	...	...	...	8 —	8 —	11 8	12 —	...	...	...	...
Darrang	7 —	7 —	...	...	7 —	6 8	11 8	12 —	...	...	...	...
Nowgong	...	...	...	...	5 —	5 —	10 —	10 —	...	...	...	...
Sibsagar	...	...	...	...	5 —	5 —	16 —	16 —	...	...	...	...
Lakhimpur	6 12	6 1	...	...	4 8	4 8	12 —	11 8	...	...	...	...

state the number of seers (of 80 tolas) and chitties sold for one rupee)

MARUA OR BAOI (Eleusine coracana)		KANKUNI OR KAKUN, ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, CHOLA, KADALAT, OR KUMAGA (Cicer aristatum)		MAIZE (Zea Mays)		ARHAR DAL		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	6 13	6 13	...	...	...	...	14 -	14 -	Burma—
...	...	...	...	9 5	9 5	...	...	...	...	17 12	17 12	Tenasserim—
...	...	...	...	11 10	11 10	...	...	7 9	7 9	16 4	16 4	Mergui
...	...	...	...	13 8	13 8	...	...	6 8	6 8	13 11	13 11	Tavoy
...	...	...	...	8 -	8 -	12 13	12 13	7 12	7 12	14 -	14 -	Moulmein and
...	...	...	...	10 13	10 13	...	...	...	...	17 8	17 8	Amherst
...	...	...	...	11 1	11 1	...	...	8 10	8 10	14 -	14 -	Pegu (deltaic)—
...	...	...	...	14 -	12 10	...	...	7 9	7 9	17 10	17 10	Pegu
...	...	...	...	9 13	9 13	22 9	22 9	7 14	7 14	14 3	14 3	Bangoon
...	...	...	...	15 2	15 2	...	...	8 14	8 14	16 -	16 -	Maubin
...	...	...	...	16 -	16 -	24 -	24 -	5 10	4 12	14 3	14 3	Bassein
...	...	...	...	18 -	18 -	...	...	9 12	9 12	17 12	17 12	Pegu (inland)—
...	...	...	...	4 -	4 -	...	...	4 -	4 -	10 10	10 10	Tharawadi
...	...	...	...	8 -	8 -	...	...	4 -	4 -	12 -	12 -	Henzada
...	...	...	...	13 -	13 -	...	...	8 12	8 -	22 -	22 -	Prome
...	...	...	...	12 8	12 8	...	...	...	...	20 -	20 -	Toungoo
...	...	...	...	10 -	10 -	...	...	...	...	17 -	17 -	Thayetmyo
...	...	...	...	10 -	10 -	...	...	8 -	8 -	16 -	16 -	Upper Burma—
...	...	...	...	11 -	11 -	...	...	11 -	11 -	19 -	19 -	Mandalay
...	...	...	...	16 -	16 -	...	...	...	...	16 -	16 -	Bhamo
...	...	...	...	14 12	14 12	...	...	8 -	8 -	18 -	18 -	Pakokku
...	...	...	...	19 8	19 8	...	...	12 -	9 12	19 14	19 14	Meiktila
...	...	...	...	20 -	20 -	28 -	30 -	10 -	10 -	18 -	18 -	Arakan—
...	...	...	...	15 -	15 -	...	...	13 9	18 8	19 8	19 8	Sandoway
...	...	...	...	10 -	9 13	...	...	8 8	8 8	18 -	18 -	Kyaukpada
...	...	...	...	16 -	16 -	...	...	10 12	10 -	18 -	18 -	Akyab
...	...	...	...	10 -	10 -	...	...	10 -	10 -	19 -	19 -	Eastern Bengal and
...	...	...	...	11 4	11 4	...	...	11 -	10 8	18 12	18 12	Assam—
...	...	...	...	12 3	12 3	...	...	10 5	10 5	20 -	20 -	Eastern—
...	...	...	...	7 12	7 12	...	...	6 4	6 -	10 4	10 4	Chittagong
...	...	...	...	6 -	6 -	20 -	20 -	5 -	5 -	13 8	13 8	Noakhali
...	...	...	...	5 -	5 -	...	...	5 -	5 -	11 -	11 -	Baekerganj
...	...	...	...	6 4	6 -	...	...	4 8	4 8	9 -	9 -	Maimensingh
...	...	...	...	5 -	5 -	...	...	...	...	...	...	Tippera
...	...	...	...	18 -	12 -	...	...	11 -	10 -	18 8	19 -	Dacca
...	...	...	...	13 8	13 -	...	...	10 -	10 -	16 -	16 -	Faridpur
...	...	...	...	12 -	9 -	...	...	8 -	7 -	16 -	16 -	Central—
...	...	...	...	11 -	11 -	...	...	9 -	9 -	16 -	16 -	Pabna
...	...	...	...	12 -	12 -	...	...	10 8	10 8	16 -	16 -	Rajshahi
...	...	...	...	12 -	12 -	...	...	8 -	6 -	13 -	13 -	Malda
...	...	...	...	...	...	...	...	...	...	...	...	Bogra
...	...	...	...	...	...	...	...	...	...	...	...	Northern—
...	...	...	...	...	...	...	...	...	...	...	...	Jalpaiguri
...	...	...	...	...	...	...	...	...	...	...	...	Dinajpur
...	...	...	...	...	...	...	...	...	...	...	...	Rangpur
...	...	...	...	...	...	...	...	...	...	...	...	Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Sylhet
...	...	...	...	...	...	...	...	...	...	...	...	Cachar
...	...	...	...	...	...	...	...	...	...	...	...	Hill tracts—
...	...	...	...	...	...	...	...	...	...	...	...	Khasi and Jaintia
...	...	...	...	...	...	...	...	...	...	...	...	Hills
...	...	...	...	...	...	...	...	...	...	...	...	Garo Hills
...	...	...	...	...	...	...	...	...	...	...	...	Manipur
...	...	...	...	...	...	...	...	...	...	...	...	Naga Hills
...	...	...	...	...	...	...	...	...	...	...	...	Lushai Hills
...	...	...	...	...	...	...	...	...	...	...	...	Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goalpara
...	...	...	...	...	...	...	...	...	...	...	...	Kamrup
...	...	...	...	...	...	...	...	...	...	...	...	Darrang
...	...	...	...	...	...	...	...	...	...	...	...	Nowgong
...	...	...	...	...	...	...	...	...	...	...	...	Sibsagar
...	...	...	...	...	...	...	...	...	...	...	...	Lakhimpur

## RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1911—continued [The figures

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR GHOLU (Andropogon serghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
<b>Bengal—</b>												
<i>Deltaic—</i>												
Khulna . . . . .	...	...	...	...	...	...	10 —	12 12	...	...	...	...
24 Parganas . . . . .	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Midnapur . . . . .	9 —	9 —	...	...	...	...	14 8	14 8	...	...	...	...
Howrah . . . . .	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Calcutta . . . . .	10 —	11 —	13 —	13 2	...	...	9 8	9 8	18 2	18 2	13 —	13 —
Hooghly . . . . .	...	...	...	...	...	...	8 15	9 8	...	...	...	...
Nadia (Krishnagarh) . . . . .	11 6	11 8	...	20 —	...	...	11 8	11 8	...	...	...	...
Jessore . . . . .	8 —	8 —	12 —	12 —	...	...	11 —	11 4	...	...	...	...
<i>Central—</i>												
Bankura . . . . .	11 —	12 5	...	...	...	...	13 —	13 4	...	...	...	...
Hardwan . . . . .	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Birbhum . . . . .	10 8	10 8	...	...	...	...	13 8	13 8	...	...	...	...
Murshidabad . . . . .	14 —	18 —	24 —	23 —	...	...	13 —	12 8	...	...	...	...
Santali Parganas . . . . .	10 —	10 —	18 —	17 —	...	...	14 —	14 —	...	...	...	...
<i>Hills—</i>												
Darjeeling . . . . .	8 —	8 —	10 —	10 —	...	...	7 —	7 —	...	...	...	...
<i>Orissa—</i>												
Puri . . . . .	10 8	10 8	...	...	...	...	13 12	13 12	...	...	...	...
Cuttack . . . . .	11 13	11 13	...	...	...	...	15 —	15 —	...	...	...	...
Balasore . . . . .	12 —	12 —	...	...	...	...	15 12	15 8	...	...	...	...
<i>Sambalpur</i>												
Chota Nagpur—												
Singbhum . . . . .	11 8	11 —	...	...	...	...	15 —	15 —	...	...	...	...
Mánbhum . . . . .	10 8	11 8	13 —	12 —	...	...	12 4	12 13	...	...	...	...
Ranchi . . . . .	10 4	10 8	16 —	16 —	...	...	13 —	13 —	...	...	...	...
Paláman . . . . .	12 6	12 15	18 8	20 4	...	...	18 8	12 15	...	...	...	...
Hasáribágh	9 4	10 8	16 —	16 —	...	...	12 —	12 —	...	...	...	...
<i>Bihar, south—</i>												
Monghyr . . . . .	14 11	18 — to 13 15	21 —	19 15	...	...	14 11	15 13	...	...	...	...
Gaya . . . . .	12 13	13 4	20 8	20 8	...	...	18 5	18 5	23 1	23 9	...	18 —
Patna . . . . .	15 —	14 —	23 —	23 —	...	...	15 —	14 8	21 —	21 —	18 —	20 —
Shahabad . . . . .	11 8	12 —	21 —	20 —	...	...	14 8	...	...	...	...	...
<i>Bihar, north—</i>												
Purnea . . . . .	18 —	16 —	...	...	...	...	13 12	13 12	...	...	...	...
Bhagalpur . . . . .	12 10	12 5	25 —	25 —	...	...	12 —	12 8	...	...	...	...
Darbhanga . . . . .	12 1	12 1	22 —	22 —	...	...	13 3	13 3	...	...	...	...
Muzaffarpur . . . . .	12 —	12 —	21 —	21 —	...	...	10 —	10 —	...	...	...	...
Sáran . . . . .	13 5	13 4	24 —	24 —	...	...	12 —	12 —	...	...	...	...
Champáran . . . . .	13 —	13 —	20 8	20 8	...	...	13 —	13 —	...	...	...	...
<b>United Provinces—</b>												
<i>(a) AGRA—</i>												
<i>Eastern—</i>												
Mirzapur . . . . .	10 8	10 8	17 8	18 —	4 8	4 —	10 6	9 6	17 —	16 8	17 —	17 8
Benares . . . . .	12 11	12 9	22 4	20 10	6 8	6 8	10 —	10 —	17 14	...	21 11	19 4
Ghazipur . . . . .	12 9	12 9	22 5	21 9	6 13	7 2	11 7	12 2	19 14	19 10	20 10	20 4
Jaunpur . . . . .	12 12	14 2	23 8	23 6	5 11	5 11	10 13	10 13	...	...	...	...
Allahabad . . . . .	11 8	10 8	22 —	21 —	5 12	5 12	9 —	9 —	23 —	23 —	22 —	21 —
<i>Central—</i>												
Bánda . . . . .	13 14	12 10	16 8	15 12	3 8	3 8	10 12	10 12	22 4	23 8	18 12	19 4
Fatehpur . . . . .	12 8	12 12	19 —	18 8	8 8	8 8	10 8	10 8	21 —	20 —	20 —	19 —
Hamirpur . . . . .	11 12	13 —	20 —	20 —	6 —	6 —	8 8	8 8	24 —	24 —	20 —	20 —
Jalau . . . . .	12 8	12 8	18 —	18 —	5 —	5 —	8 —	8 —	20 —	20 —	15 8	15 8
Cawnpore . . . . .	13 —	13 —	24 8	23 8	...	...	9 12	9 4	24 8	23 —	18 8	18 —
Jhansi . . . . .	12 —	12 —	26 —	25 —	6 4	6 4	8 8	8 4	25 —	24 —	18 4	19 —
Etáwah . . . . .	13 8	13 8	21 —	22 8	3 —	3 —	9 —	9 —	19 8	20 6	18 8	18 8
Farukhabad . . . . .	13 10	13 10	22 2	22 2	4 8	4 8	9 12	9 12	18 3	18 3	17 10	17 —
Mathura . . . . .	13 12	13 12	20 —	20 8	6 —	5 —	9 —	9 —	18 —	18 —	19 —	20 —
Etah . . . . .	14 8	14 8	23 —	23 —	4 —	4 —	9 —	9 4	20 —	20 —	20 —	19 —
<i>Western—</i>												
Meerut . . . . .	13 12	13 8	23 —	22 8	3 —	3 —	7 —	7 —	18 8	18 8	17 8	16 8
Agra . . . . .	12 8	12 4	20 —	19 12	7 —	7 —	8 —	8 —	19 —	18 —	16 —	14 12
Muttra . . . . .	13 8	13 8	21 —	20 —	5 —	5 —	7 8	7 8	21 —	21 —	20 —	20 —
Aligarh . . . . .	...	14 —	...	22 —	...	...	...	6 8	...	21 —	...	18 —
Bulandshahr . . . . .	14 5	14 5	12 8	23 —	8 —	8 —	9 —	9 —	20 —	20 —	20 8	20 8
<i>Belmonts, east—</i>												
Ballia . . . . .	11 12	12 8	20 12	21 4	6 4	6 4	10 —	10 —	...	...	...	18 12
Asamgarh . . . . .	13 4	13 4	24 —	25 —	8 12	8 12	12 —	12 8	14 —	14 —	17 —	17 —
Gorakhpur . . . . .	13 15	14 —	20 12	22 8	9 7	9 7	10 13	11 4	19 13	20 11	18 7	18 —
Basti . . . . .	14 4	14 —	23 —	23 8	7 4	7 4	10 4	10 4	...	...	...	...

\* Not reported



## RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1911—continued [The figures

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR OHOLUM ( <i>Andropogon sorghum</i> )		BAJRA OR CUMBU ( <i>Pennisetum typhoides</i> )	
					Best sort		Common					
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
<b>United Provinces—</b>												
<i>continued</i>												
<b>(a) AGRA—continued</b>												
<i>Sub-metane, west—</i>												
Shahjahanpur	14 —	14 —	29 —	10 —	8 8	8 8	13 —	13 —	21 —	21 —	21 —	21 —
Budann	13 12	13 6	21 12	20 8	4 —	4 —	7 6	7 12	15 —	15 —	17 12	16 8
Pilibit	13 13	13 13	23 5	23 5	5 0	5 4	10 6	10 6	...	...	18 8	18 3
Baroli	12 8	18 2	23 —	21 8	8 8	8 8	7 12	7 12	...	...	18 —	18 —
Moradabad	14 —	13 7	22 4	21 10	4 2	4 2	8 —	8 —	19 6	18 12	16 8	17 12
Bijnor	13 8	13 8	24 —	23 8	3 8	3 8	9 —	9 —	...	...	18 —	18 —
Muzaffarnagar	13 12	13 12	16 6	26 6	7 11	7 11	8 4	8 4	...	...	18 11	18 11
Salarnpur	13 —	13 4	21 7	22 14	3 12	3 8	7 7	7 7	18 1	17 —	20 3	18 1
Dehra-Dun	12 12	12 8	22 —	22 —	3 —	3 —	9 —	9 —	16 —	15 —	16 —	16 —
<i>Hills—</i>												
Naini Tal	10 —	10 —	14 —	14 —	3 —	3 —	8 —	7 8	11 —	11 —	10 —	10 —
Almora	10 8	10 8	15 —	16 —	3 12	3 8	7 12	7 8	...	...	...	...
Garhwal	9 8	...	12 —	12 —	4 8	4 8	6 4	6 4	...	...	...	...
<b>(b) OUDH—</b>												
<i>Southern—</i>												
Partabgarh	14 —	13 —	22 —	21 —	5 —	5 8	11 —	11 6	21 8	22 —	20 4	20 12
Sultanpur	14 8	14 8	23 8	13 8	5 —	5 —	13 —	13 —	...	...	...	...
Rao-Baroli	14 8	13 9	20 —	10 —	4 —	4 —	11 —	10 —	21 —	21 —	22 —	21 —
Unao	13 8	13 —	22 —	22 —	6 —	5 —	9 8	10 —	22 —	22 —	19 —	19 —
Lucknow	13 —	13 —	26 —	26 —	4 —	4 —	9 —	9 —	20 —	19 —	22 8	22 —
Hardoi	13 12	13 12	27 12	25 8	4 —	4 —	9 —	9 —	22 —	20 —	21 —	20 —
<i>Northern—</i>												
Fyzabad	13 —	12 14	22 —	21 8	...	...	9 8	9 8	...	...	16 8	16 8
Barabanki	13 4	13 4	18 —	18 —	4 —	4 —	10 8	10 8	20 —	20 —	20 —	20 —
Gonda	13 14	14 2	21 8	21 8	8 2	8 2	9 4	9 4	20 8	20 8	18 4	18 4
Bahraich	15 8	15 —	27 —	27 —	6 —	6 —	12 —	12 —	24 —	25 —	23 —	23 8
Sitapur	14 —	14 —	26 —	25 —	4 —	4 —	10 —	10 —	24 —	23 —	21 —	20 8
Kheri	18 12	18 12	24 —	24 —	4 —	4 —	10 8	10 8	24 —	24 —	20 —	20 —
<b>Rajputana—</b>												
<i>Eastern—</i>												
Partabgarh	15 6	15 —	24 —	24 —	5 8	5 8	8 —	8 —	24 —	23 —	...	...
Banswara	18 12	19 —	20 —	20 —	5 8	5 4	10 —	10 —	...	...	...	...
Mewar (Udaipur)	15 9	15 8	27 6	26 12	6 14	6 8	7 9	7 4	26 10	25 5	16 12	14 8
<i>Hilly Tracts of Mewar (Dungarpur)</i>												
Ajmer	18 4	20 4	34 4	35 —	10 —	11 8	11 12	14 —	...	...	...	...
Kiehangarh	12 —	12 4	...	20 —	...	6 —	...	7 8	...	18 6	...	14 —
Bundi	16 —	15 0	24 9	24 9	6 2	6 2	7 6	7 6	23 5	27 1	15 —	15 —
Kotah	16 4	16 8	31 —	32 —	7 —	7 —	8 —	8 —	24 —	24 —	13 2	13 —
Jhalawar	14 7	15 2	29 7	30 —	6 11	6 11	10 —	10 —	22 —	21 9	15 —	15 —
Tonk	14 12	15 —	22 10	22 12	4 8	4 8	5 10	5 10	27 8	28 8	26 10	23 8
Jaipur	13 10	13 14	19 5	20 6	5 4	5 4	6 —	6 —	31 15	30 14	18 13	19 5
Karauli	14 6	13 12	20 —	20 —	6 4	6 4	7 8	7 8	20 8	20 —	19 2	17 14
Dholpur	13 8	13 —	22 —	20 8	5 8	5 8	5 12	5 12	20 10	21 5	20 4	19 13
Bharatpur	13 10	13 1	19 8	18 12	5 —	5 —	5 15	5 15	19 6	18 —	16 8	14 12 to 16 8
Alwar	14 2	...	19 12	...	5 12	...	8 —	...	19 10	...	18 —	...
Deoli	14 9	14 8	23 8	24 —	6 —	6 —	7 —	7 —	25 —	25 —	20 —	20 —
Nasirabad	12 8	12 —	...	...	6 8	6 8	7 —	7 —	20 —	20 —	15 —	14 —
Shahpura	12 10	12 4	24 11	23 9	6 —	6 —	7 —	7 —	16 —	16 —	11 —	11 —
<i>Western—</i>												
Bikaner	10 12	10 12	22 —	22 —	5 8	5 8	7 8	7 8	20 —	20 —	13 8	13 8
Jaisalmer	9 10	9 6	...	...	5 4	5 —	8 6	8 6	14 11	14 11	12 10	12 10
Jodhpur	12 8	12 10	...	...	...	...	...	...	...	...	...	...
Balmer	12 11	13 11	...	...	...	...	...	...	...	...	...	...
Erinpura	12 4	12 4	...	...	4 8	4 8	10 5	10 5	...	...	16 8	16 10
Sirohi	13 8	13 8	23 —	23 —	...	...	7 —	7 —	20 —	20 —	17 —	17 —
Anadra	11 14	12 8	...	...	5 —	5 —	7 —	7 —	...	...	...	...
Abu	11 12	11 12	20 —	20 —	4 12	4 12	7 6	7 6	...	...	10 14	10 14
<b>Central India—</b>												
Indore	11 8	12 8	17 —	16 —	4 8	4 8	5 —	5 8	18 —	19 —	14 —	15 —
Nimach	14 8	14 8	...	...	7 —	7 —	8 —	8 —	25 —	25 —	15 —	15 —
Gwalior	...	...	...	...	...	...	...	...	...	...	...	...
<b>Punjab—</b>												
<i>Southern—</i>												
Hissar	13 —	13 —	20 —	23 —	...	...	7 —	7 —	19 —	19 —	16 8	16 —
Ferozpur	14 8	14 8	22 —	25 8	...	...	8 —	8 —	22 —	20 8	...	...
<i>Central—</i>												
Lahore	13 4	13 4	25 12	25 12	...	...	8 4	8 4	18 12	19 12	16 4	16 4
Gujranwala	14 8	14 —	25 —	24 —	...	...	9 —	9 —	...	...	...	...
Gujrat	15 —	16 —	24 —	22 —	...	...	9 —	9 —	...	...	19 —	...
Jhelum	14 8	14 4	23 —	21 —	...	...	8 —	8 —	23 4	...	19 —	16 —

\* Not reported



state the number of seers (of 50 tolas) and chittacks sold for one rupee)

MARUA OR RAGI ( <i>Eleusine coracana</i> )		KANGNI OR KAKUN, ITALIAN MILLET ( <i>Scleria italica</i> )		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA ( <i>Cicer aristatum</i> )		MAHER ( <i>Zea Mays</i> )		ABHAR DÁL		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	20 —	20 —	19 —	19 —	23 —	23 —	16 8	16 8	20 —	20 —	United Provinces— continued
...	...	16 —	16 —	18 8	18 4	20 —	20 —	15 —	15 —	20 —	20 —	(a) AGRICULTURE—continued
...	...	...	...	22 8	22 8	...	...	14 4	14 4	20 12	20 12	Submontane, west—
...	...	...	...	18 —	17 —	23 8	22 8	15 8	14 8	20 4	20 4	Shahjahanpur
...	...	12 8	12 8	18 12	17 14	24 —	22 —	14 4	13 14	20 10	21 2	Bulandshahr
...	...	...	...	17 8	18 —	10 —	10 —	12 —	12 —	18 —	19 —	Pilibhit
19 2	19 2	21 4	21 4	19 4	19 4	...	...	8 13	8 13	20 14	20 14	Bareilly
19 —	17 8	...	...	20 3	19 10	23 8	21 4	9 9	9 9	21 4	21 4	Moradabad
...	...	...	...	18 —	17 8	10 8	19 8	14 —	14 —	17 —	17 —	Bijnor
...	...	...	...	13 8	13 8	13 —	13 —	8 —	10 —	12 —	12 —	Muzaffarnagar
13 8	13 —	...	...	11 8	12 —	...	...	9 —	8 8	12 8	12 8	Saharanpur
16 —	16 —	16 —	16 —	8 —	8 —	...	...	7 —	7 —	10 —	10 —	Dehra-Dun
...	...	...	...	20 —	17 8	...	...	15 —	14 —	20 —	20 —	Hills—
...	...	...	...	19 4	19 —	...	...	17 —	17 —	22 —	22 —	Naini Tal
25 —	24 —	17 —	18 —	18 —	20 —	18 —	16 —	16 —	16 —	20 —	20 —	Almora
...	...	...	...	21 —	19 —	26 —	28 —	14 —	13 —	20 —	20 —	Garhwal
...	...	...	...	21 —	21 —	26 —	25 —	16 —	16 —	18 —	18 —	(b) OUDH—
26 —	26 8	26 —	26 8	19 8	19 8	26 —	26 8	14 —	13 —	20 —	18 —	Southern—
...	...	18 8	19 —	19 8	19 8	20 8	20 8	15 —	15 —	18 8	18 8	Partabgarh
...	...	17 —	17 —	18 —	18 —	29 —	29 —	17 —	17 —	20 —	20 —	Saltanpur
13 —	13 —	15 —	15 —	21 8	21 8	21 2	22 2	14 12	14 12	19 —	19 —	Rae-Bareilly
...	...	18 —	18 —	25 —	23 8	23 —	25 —	16 —	16 —	18 8	18 8	Unao
24 —	24 —	18 —	18 —	24 —	24 —	23 —	23 —	16 —	16 —	20 —	20 —	Lucknow
23 —	23 —	18 —	18 —	20 —	19 —	24 —	24 —	16 —	16 —	20 —	20 —	Hardoi
...	...	...	...	24 —	23 —	23 8	23 8	8 —	8 —	17 13	17 12	Northern—
...	...	10 10	10 2	19 —	17 5	29 5	28 8	10 4	10 2	19 —	19 7	Fyzabad
25 —	27 —	...	...	25 4	27 —	31 —	32 —	...	...	18 —	18 —	Barabanki
...	...	...	...	20 —	20 —	18 —	18 —	...	...	...	...	Gonda
...	...	...	...	21 6	22 2	29 8	29 8	...	...	24 —	24 —	Bahraich
...	...	...	...	20 8	21 —	32 —	32 —	...	...	19 11	19 11	Sitapur
...	...	...	...	18 —	18 1	35 —	35 —	7 4	7 4	13 —	13 —	Kheri
...	...	...	...	25 —	25 12	27 —	27 2	...	...	22 8	22 8	Rajputana—
...	...	9 15	9 7	18 13	19 5	33 —	33 —	21 15	21 15	25 1	25 1	Eastern—
...	...	18 12	15 —	18 12	17 8	31 4	30 —	20 —	20 —	20 —	20 —	Partabgarh
...	...	7 8	7 8	18 11	18 14	...	...	14 12	14 5	24 —	24 —	Partabgarh
...	...	9 12	9 12	19 8	13 12	21 8	20 —	12 9	11 12	22 —	22 —	Banwar
...	...	14 —	...	22 8	...	21 8	...	20 —	...	25 —	...	Mewar (Udaipur)
...	...	...	...	28 —	23 4	25 —	24 —	9 —	9 —	22 —	22 —	Hilly Tracts of
...	...	...	...	20 —	19 8	21 4	20 14	10 —	10 —	24 —	24 —	Mewar (Dungarpur)
...	...	...	...	17 —	17 —	21 4	20 14	...	...	22 —	21 9	Ajmer
...	...	...	...	21 8	20 15	...	...	7 8	7 8	22 9	22 8	Kishangarh
...	...	...	...	13 10	13 10	...	...	...	...	21 —	21 —	Bundi
...	...	...	...	19 8	19 10	...	...	9 —	9 —	16 4	16 4	Kotah
...	...	...	...	15 8	15 8	...	...	...	...	16 —	16 —	Jhalawar
...	...	...	...	20 —	19 8	...	...	...	...	23 —	23 —	Tonk
...	...	18 —	18 —	17 —	17 —	16 —	16 —	12 —	12 —	24 —	24 —	Jaipur
...	...	...	...	17 —	18 —	18 6	18 4	...	...	21 —	21 —	Karauli
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Dholpur
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Bharatpur
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Alwar
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Deoli
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Nasirabad
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Shahpura
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Western—
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Bikaner
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Jaisalmer
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Jodhpur
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Balmer
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Erinpura
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Sirohi
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Anadra
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Abu
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Central India—
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Indore
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Nimach
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Gwalior
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Panjab—
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Southern—
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Hissar
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Ferozpur
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Central—
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Lahore
...	...	...	...	17 8	19 —	26 —	27 —	11 —	12 —	20 —	20 —	Gujranwala
...	...	...	...	17 —	17 —	...	...	12 —	12 —	23 —	23 —	Gujrat
...	...	...	...	16 9	18 5	16 9	16 9	8 —	8 12	20 —	20 —	Jhelam

## RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1911—continued (The figures)

Districts	WHEAT		BARLEY		RICE				JAWAR OR OHOLUK (Andropogon sorghum)		BAJRA OR JUMBU (Pennisetum typhoides)	
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Best sort	Pre-vious half-month	Common	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
<b>Panjab—continued</b>												
South-eastern—												
Gurgaon . . . . .	13 —	12 8	22 —	21 —	...	...	8 —	8 —	17 —	17 —	19 —	18 —
Delhi . . . . .	13 8	13 —	20 8	20 —	...	...	7 —	7 —	19 —	18 —	16 —	16 —
Rohtak . . . . .	13 8	13 8	22 —	22 —	...	...	...	...	20 —	20 —	16 —	16 —
Karnal . . . . .	14 —	13 8	23 —	23 —	...	...	7 8	7 8	23 —	22 —	16 —	16 —
Submontane—												
Ambala . . . . .	14 4	14 —	21 —	20 —	...	...	9 12	9 8	25 —	20 —	16 —	16 —
Luahiana . . . . .	14 8	14 —	24 8	24 8	...	...	7 8	7 —	20 8	20 8	16 —	16 —
Jalandhar . . . . .	15 —	14 8	25 —	23 8	...	...	8 8	8 8	21 8	20 —	13 —	14 —
Hoshiarpur . . . . .	15 —	15 —	21 —	21 —	...	...	8 —	8 —	20 —	20 —	15 —	15 —
Gurdaspur . . . . .	16 —	16 —	24 —	24 —	...	...	10 —	10 —	18 —	18 —	...	...
Amritsar . . . . .	14 12	14 4	20 —	20 —	...	...	8 4	8 4	18 8	18 8	17 8	17 8
Sialkot . . . . .	15 —	15 —	23 8	24 8	...	...	8 8	8 8	20 —	20 —	19 —	19 —
Hills—												
Simla . . . . .	11 8	11 —	17 8	18 —	...	...	8 —	7 8	15 —	16 —	13 —	11 —
Kangra . . . . .	16 —	16 —	21 —	22 —	...	...	9 8	9 4	...	...	...	...
Northern—												
Rawalpindi . . . . .	14 8	14 8	23 —	24 —	...	...	8 —	8 —	23 4	24 —	19 —	18 —
Attock . . . . .	14 —	14 —	23 —	23 —	...	...	7 —	7 —	...	...	18 —	18 —
Western—												
Shahpur . . . . .	14 —	14 8	23 —	23 —	...	...	7 —	8 —	16 —	16 —	18 —	18 8
Jhang . . . . .	13 4	13 —	19 —	20 —	...	...	9 —	9 —	20 —	20 —	18 —	18 —
Lyallpur . . . . .	13 —	13 —	20 —	21 —	...	...	9 8	9 8	...	...	16 —	15 4
Multan . . . . .	12 12	12 7	22 8	21 14	...	...	10 —	10 2	19 8	21 2	17 4	16 11
Montgomery . . . . .	13 —	13 8	22 —	20 —	...	...	9 —	9 —	16 —	16 —	15 —	14 8
Musafargarh . . . . .	13 —	12 8	20 —	20 —	...	...	...	12 —	15 —	15 —	16 —	16 —
Dera Ghazi Khan . . . . .	12 8	12 12	16 4	16 4	...	...	7 8	11 —	21 —	18 12	17 8	16 12
N.-W. Frontier Province—												
Hasara . . . . .	12 12	12 8	18 —	19 —	3 6	3 6	8 1	8 1	...	...	14 —	14 —
Peshawar . . . . .	13 —	13 —	26 —	26 —	4 9	4 9	7 8	7 8	18 —	18 —	17 —	17 —
Kohat . . . . .	15 1	14 12	24 7	24 —	4 10	4 8	9 4	9 4	25 8	25 8	21 6	21 6
Banna . . . . .	19 3	19 1	40 —	36 4	8 9	8 12	10 —	10 —	33 2	33 12	23 7	23 7
Dera Ismael Khan . . . . .	14 11	14 —	21 4	21 4	8 7	8 7	6 14	6 14	26 8	26 8	20 —	20 —
Tochi . . . . .	17 —	17 —	27 —	27 —	...	...	8 8	8 —	...	...	...	...
Kurram . . . . .	18 —	18 —	25 —	25 —	10 8	10 8	...	...	...	...	...	...
Malakand . . . . .	13 —	13 —	18 —	22 —	4 —	4 —	5 8	5 8	...	...	...	...
Wana . . . . .	11 12	11 10	18 11	12 15	3 8	3 8	...	...	...	...	...	...
Sind and Baluchistan—												
Karachi . . . . .	10 —	10 —	...	...	6 8	6 8	8 8	8 8	13 —	13 —	12 —	12 —
Hyderabad . . . . .	9 —	9 8	...	...	7 —	7 —	8 —	10 —	13 8	12 8	12 8	13 —
Thar and Parkar (Umarkot) . . . . .	11 —	11 —	...	...	11 —	11 —	13 —	13 —	...	...	12 —	12 —
Shikarpur . . . . .	12 —	12 —	...	...	7 —	7 —	8 —	8 —	15 —	14 —	14 —	14 —
Upper Sind Frontier . . . . .	10 8	10 8	...	...	7 —	7 —	8 —	8 —	15 —	15 —	16 —	16 —
Quetta . . . . .	9 11 to 10 5	9 12 to 10 8	14 14	14 12	3 —	3 —	6 —	6 —	15 7	15 10	12 13	12 5
Bombay—												
Konkan—												
Karwar . . . . .	8 12	8 12	...	...	7 4	6 8	11 —	10 8	13 —	13 8	11 3	11 11
Ratnagiri . . . . .	7 7	7 7	...	...	7 4	7 4	9 4	9 4	...	...	11 15	11 15
Alibag . . . . .	6 7	6 7	...	...	7 6	7 6	8 2	8 2	...	...	10 15	11 8
Bombay . . . . .	7 13	7 13	...	...	6 6	6 6	9 2	9 2	12 4	12 14	10 10	11 4
Thanna . . . . .	7 14	7 14	...	...	7 8	7 8	8 2	8 2	...	...	12 10	12 10
Deccan and Karnatak—												
Dharwar . . . . .	10 6	10 —	...	...	8 12	8 12	9 12	9 12	15 5	16 13	14 11	14 11
Belgaum . . . . .	10 8	11 —	...	...	9 2	9 11	10 3	10 3	13 8	13 8	14 11	14 11
Satera . . . . .	8 8	8 8	...	...	7 6	7 6	7 18	7 18	12 11	13 7	12 13	13 8
Sholapur . . . . .	9 6	9 6	...	...	7 7	7 7	9 —	9 —	17 9	17 2	14 13	17 2
Bijapur . . . . .	11 10	11 10	...	...	8 6	8 6	9 6	9 6	16 10	16 10	17 6	17 6
Poona . . . . .	10 —	10 —	...	...	7 10	7 10	8 15	8 15	14 6	15 10	13 8	14 6
Khandesh and N.-E.												
Deccan—												
Ahmadnagar . . . . .	11 18	11 13	...	...	6 2	7 6	5 8	8 2	15 2	19 4	14 —	16 13
Nasik . . . . .	12 —	12 —	...	...	7 8	7 8	8 14	8 14	...	...	14 10	14 10
Dhulia . . . . .	10 1	10 8	...	...	6 6	6 6	7 8	7 8	15 8	15 3	12 11	14 8
Jalgaon . . . . .	10 14	10 14	...	...	6 8	6 8	7 6	7 6	15 10	15 10	14 13	13 14
Gujarat—												
Surat . . . . .	10 10	10 10	...	...	5 12	6 —	7 6	7 6	14 13	14 13	12 —	13 —
Broach . . . . .	9 8	10 —	...	...	6 8	6 8	9 8	9 8	15 —	15 —	11 —	11 —
Kaira . . . . .	9 —	9 —	...	...	7 —	7 —	8 —	8 —	17 —	17 —	13 8	12 8
Baroda . . . . .	9 —	9 —	...	...	7 —	7 —	7 8	7 8	14 —	14 —	11 —	11 —
Ahmadabad . . . . .	9 8	10 —	...	...	8 —	8 —	10 —	10 —	16 8	16 8	13 —	13 —
Godhra . . . . .	10 —	10 —	...	...	8 8	9 —	9 8	10 8	...	...	12 —	12 —
Dise . . . . .	11 8	12 8	...	...	6 —	6 —	6 8	6 8	13 8	14 —	13 8	13 8
Kathiawar—												
Rajkot . . . . .	12 8	12 8	...	...	5 —	5 —	7 —	7 —	13 8	13 8	11 8	11 12
Central Provinces—												
Western—												
Nimar . . . . .	11 14	11 6	...	...	5 —	5 —	8 12	8 8	20 5	19 14	...	...
Hoshangabad . . . . .	12 11	12 11	...	...	4 12	4 12	9 5	9 5	22 10	22 10	...	...
Betul . . . . .	15 6	14 11	...	...	...	...	9 10	9 10	19 10	19 10	...	...
Ghindwara . . . . .	13 6	13 6	...	...	7 4	8 —	10 8	10 8	19 —	19 —	...	...
Nagpur . . . . .	15 5	15 5	...	...	6 8	6 8	11 11	11 11	19 9	19 9	...	...
Wardha . . . . .	13 12	13 12	...	...	5 2	5 2	10 —	10 —	19 9	18 6	...	...

State the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARWA OR BAGI (Eleusine coracana)		KANKI OR KAKUM, ITALIAN MILLET (Setaria italica)		GRAM, ORHENA, OHOLA, KADALAY, OR SUNARA (Oler aristinum)		MAISE (Zea Mays)		ANBAR DAL		GALT		DISTRICTS
Half- month of report	Pre- vious half month	Half- month of report	Pre- vious half month	Half- month of report	Pre- vious half month	Half- month of report	Pre- vious half month	Half- month of report	Pre- vious half month	Half- month of report	Pre- vious half month	
...	...	...	...	20 8	20 8	...	...	12 -	11 -	20 -	20 -	Panjab—continued
...	...	...	...	20 8	20 8	20 8	20 -	14 8	14 8	22 -	22 -	South-eastern—
...	...	...	...	23 8	23 -	...	...	12 -	12 -	21 -	21 -	Gurgaon
...	...	...	...	23 -	23 -	23 -	23 -	14 -	14 -	20 -	20 -	Delhi
24 -	22 -	16 -	16 -	23 12	20 8	24 8	22 -	12 -	12 -	27 -	27 -	Bohlok
...	...	11 -	11 -	23 8	22 8	26 8	25 8	8 8	8 8	26 -	26 -	Karnal
...	...	12 -	12 -	23 4	20 -	24 -	24 -	...	...	24 -	24 -	Bulmontane—
...	...	...	...	20 -	19 -	23 -	23 -	...	...	24 -	24 -	Ambala
...	...	14 8	15 8	21 8	21 8	23 -	23 -	...	...	24 -	24 -	Ludhiana
...	...	...	...	18 8	19 8	19 -	19 -	10 12	10 12	26 8	26 8	Jalandhar
...	...	...	...	16 4	15 -	17 -	16 -	8 -	7 -	17 -	17 -	Hoshiarpur
...	...	...	...	14 -	13 -	19 -	19 -	8 -	8 -	16 -	16 -	Gurdaspur
...	...	18 -	18 -	19 8	19 8	19 -	18 -	9 -	9 -	26 -	26 -	Amritsar
...	...	...	...	19 -	19 -	17 8	17 8	10 -	10 -	26 -	26 -	Siakot
...	...	...	...	21 -	21 -	18 -	18 -	...	...	24 -	24 -	Hills—
15 -	15 -	18 -	18 -	18 8	18 -	22 -	22 -	...	...	23 -	23 -	Simla
...	...	...	...	20 -	20 -	24 -	23 8	...	...	24 -	24 -	Kangra
...	...	...	...	19 8	18 8	19 -	19 10	...	...	25 -	25 -	Northern—
...	...	12 -	12 -	17 -	17 -	17 -	16 -	7 -	7 -	21 -	21 -	Rawalpindi
...	...	...	...	17 12	16 4	...	...	6 4	5 -	21 4	24 6	Attock
...	...	15 -	15 -	15 12	15 -	17 -	17 -	...	...	20 -	20 -	Western—
...	...	15 -	15 -	19 -	18 -	16 -	16 -	13 -	13 -	25 -	25 -	Shalpur
...	...	...	...	19 10	18 13	18 8	17 14	...	...	25 8	24 8	Jhang
...	...	...	...	24 12	28 6	28 9	29 7	...	...	30 -	30 -	Lyallpur
...	...	...	...	23 7	23 8	30 14	30 -	9 8	9 8	27 8	28 -	Multan
...	...	...	...	...	...	23 -	23 -	...	...	30 -	30 -	Montgomery
...	...	...	...	11 -	11 -	23 -	23 -	...	...	17 -	17 -	Muzaffargarh
...	...	...	...	15 12	15 12	16 -	16 -	...	...	19 -	19 -	Dera Ghazi Khan
...	...	...	...	...	...	14 6	14 6	...	...	...	...	N-W. Frontier Province—
...	...	...	...	15 -	15 -	...	...	9 8	9 8	26 -	26 -	Hazara
...	...	...	...	13 -	16 -	...	...	10 -	10 -	23 -	23 -	Peshawar
...	...	...	...	10 -	10 -	...	...	6 8	6 8	26 -	26 -	Kohat
...	...	...	...	18 -	18 -	...	...	10 -	10 -	23 -	23 -	Bannu
...	...	...	...	18 -	18 -	...	...	8 -	8 -	16 -	16 -	Dera Ismael Khan
...	...	...	...	14 14	14 14	11 7	12 1	7 8	7 8	18 -	18 -	Tochi
...	...	...	...	...	...	...	...	...	...	...	...	Kurram
14 7	13 8	...	...	12 6	11 14	...	...	8 9	8 9	19 11	19 11	Malakand
11 15	11 8	...	...	12 6	12 6	...	...	8 2	8 2	23 6	23 6	Wano
9 -	9 -	...	...	8 2	8 2	...	...	7 6	7 6	23 12	20 6	Sind and Baluchistan—
12 9	12 9	...	...	10 10	10 10	...	...	8 15	8 15	18 14	18 14	Karachi
...	...	...	...	12 15	12 15	...	...	8 10	8 10	23 2	23 2	Hyderabad
...	...	...	...	9 12	9 12	...	...	...	...	...	...	Thar and Parkar
17 3	18 4	...	...	13 -	14 -	...	...	8 14	8 14	23 2	23 2	(Umarkot)
...	...	...	...	11 6	11 6	...	...	11 -	12 -	21 7	21 7	Shikarpur
...	...	...	...	15 -	15 -	...	...	11 6	11 6	19 -	19 -	Upper Sind Frontier
...	...	...	...	14 8	14 8	...	...	12 1	12 1	19 8	19 8	Quetta
...	...	...	...	14 9	14 9	...	...	12 4	12 4	19 10	19 10	Bombay—
...	...	...	...	...	...	...	...	12 10	11 8	18 12	18 12	Konkan—
19 -	19 -	...	...	15 9	15 9	...	...	14 -	13 10	17 3	17 3	Karwar
...	...	...	...	15 9	14 2	...	...	10 5	10 5	21 -	21 -	Retnagiri
...	...	...	...	14 2	15 -	...	...	10 8	10 8	20 2	20 2	Alibag
...	...	...	...	14 8	14 8	...	...	10 7	10 7	17 2	17 2	Bombay
...	...	...	...	12 -	12 -	...	...	12 -	12 -	26 18	26 18	Thanna
...	...	...	...	11 -	11 -	...	...	12 -	12 -	24 9	24 9	Deccan and Karnatak—
18 -	18 -	...	...	13 -	13 -	...	...	10 -	10 -	26 8	26 8	Dharwar
15 -	15 -	...	...	11 -	11 -	...	...	10 -	10 -	21 -	21 -	Belgaum
20 -	20 -	...	...	15 -	15 -	...	...	10 8	10 8	26 8	26 8	Satara
...	...	...	...	20 -	20 -	...	...	13 -	13 -	25 -	25 -	Sholapur
...	...	...	...	15 8	17 -	...	...	8 8	8 8	25 -	25 -	Bijapur
...	...	...	...	17 8	17 8	...	...	9 8	9 -	80 -	80 -	Poona
...	...	...	...	...	...	...	...	...	...	...	...	Khandesh and N.-E.
...	...	...	...	19 1	16 8	...	...	13 -	12 6	17 4	17 4	Deccan—
...	...	...	...	20 9	20 9	...	...	1 -	18 -	16 -	16 -	Ahmadnagar
...	...	...	...	17 1	18 6	...	...	9 8	9 3	15 7	15 7	Nasik
...	...	...	...	19 -	22 13	...	...	9 13	11 8	16 -	16 -	Dhulia
...	...	...	...	17 13	17 13	...	...	14 11	14 11	16 -	16 -	Jalgaon
...	...	...	...	14 9	14 9	...	...	15 7	15 7	17 -	17 -	Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Broach
...	...	...	...	...	...	...	...	...	...	...	...	Kaira
...	...	...	...	...	...	...	...	...	...	...	...	Baroda
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
...	...	...	...	...	...	...	...	...	...	...	...	Godhra
...	...	...	...	...	...	...	...	...	...	...	...	Dias
...	...	...	...	...	...	...	...	...	...	...	...	Kathiawar—
...	...	...	...	...	...	...	...	...	...	...	...	Rajkot
...	...	...	...	...	...	...	...	...	...	...	...	Central Provinces—
...	...	...	...	...	...	...	...	...	...	...	...	Western—
...	...	...	...	...	...	...	...	...	...	...	...	Nimar
...	...	...	...	...	...	...	...	...	...	...	...	Hoshangabad
...	...	...	...	...	...	...	...	...	...	...	...	Botul
...	...	...	...	...	...	...	...	...	...	...	...	Chhindwara
...	...	...	...	...	...	...	...	...	...	...	...	Nagpur
...	...	...	...	...	...	...	...	...	...	...	...	Wardha

## RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1911—concluded (The figures

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR OHOLUM (Andropogon sorghum)		BAJRA OR GUMBU (Pennisetum typhoidum)	
					Best sort		Common					
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
Central Provinces— continued												
Central—												
Narsinghpur . . . . .	12 8	12 —	...	...	5 1	5 8	8 8	8 8	...	31 6	...	...
Saugor . . . . .	13 2	13 3	...	...	7 2	7 2	8 —	8 —	20 9	20 9	...	...
Damoh . . . . .	13 14	13 13	...	...	7 12	7 12	8 8	8 8	26 1	24 8	...	...
Jubbulpore . . . . .	12 6	12 8	...	...	6 8	7 —	13 —	13 —	21 —	20 —	...	...
Mandla . . . . .	14 3	14 3	...	...	10 2	10 2	14 3	14 3	...	...	...	...
Seoni . . . . .	14 —	14 —	...	...	8 —	8 —	14 —	14 —	19 —	19 —	...	...
Balaghat . . . . .	11 7	11 7	...	...	5 6	5 6	10 6	10 6	...	...	...	...
Bhandara . . . . .	15 8	15 8	...	...	...	...	12 8	12 8	23 10	23 10	...	...
Chanda . . . . .	13 5	13 5	...	...	6 —	6 —	10 —	10 —	16 —	20 —	...	...
Eastern—												
Bilaspur . . . . .	14 3	14 3	...	...	8 —	8 —	14 4	16 —	...	...	...	...
Raipur . . . . .	13 8	13 8	...	...	8 —	8 —	13 —	13 —	...	...	...	...
Drug . . . . .	17 —	17 —	...	...	13 5	13 5	14 2	14 2	...	...	...	...
Berar—												
Buldana . . . . .	12 —	12 —	...	...	5 3	5 3	7 14	7 14	20 10	23 8	...	...
Akola . . . . .	12 3	12 3	...	...	7 6	7 6	9 11	9 11	19 10	19 10	...	...
Amratoti . . . . .	12 —	12 —	...	...	7 10	7 10	10 11	10 11	18 —	18 —	...	...
Yeotmal . . . . .	12 5	11 5	...	...	4 5	4 5	11 10	9 14	21 15	25 10	...	...
Nizam's Territories— Secunderabad <sup>a</sup> . . . . .	7 4	7 4	11 11	11 11	3 7	3 7	7 11	7 11	13 6	13 6	...	...
Madras—												
Malabar Coast—												
Malabar . . . . .	...	...	...	...	...	...	9 11	10 2	...	...	...	...
S. Canara . . . . .	...	...	...	...	...	...	10 12	10 12	...	...	...	...
South, central—												
Coimbatore . . . . .	...	...	...	...	...	...	7 7	7 7	13 12	14 8	13 11	13 11
Nilgiris . . . . .	...	...	...	...	...	...	8 4	7 7	...	...	...	...
Salem . . . . .	...	...	...	...	...	...	7 13	7 13	12 9	12 15	12 5	12 5
Central—												
Bellary . . . . .	...	...	...	...	...	...	8 2	8 2	17 1	18 2	...	...
Anantapur . . . . .	...	...	...	...	...	...	8 13	9 14	17 11	19 12	...	...
Cuddapah . . . . .	...	...	...	...	...	...	9 8	9 8	14 15	15 5	19 6	20 14
Karnul . . . . .	...	...	...	...	...	...	9 1	9 1	16 8	16 8	...	...
East Coast, north—												
Ganjam . . . . .	...	...	...	...	...	...	9 6	9 6	...	...	...	...
Vizagapatam . . . . .	...	...	...	...	...	...	8 15	8 15	...	...	15 13	16 20
Godavari . . . . .	...	...	...	...	...	...	12 8	11 5	16 5	15 11	...	...
East Coast, central—												
Kistna . . . . .	...	...	...	...	...	...	10 —	10 14	14 1	13 —	...	...
Guntur . . . . .	...	...	...	...	...	...	12 2	11 —	14 2	14 2	14 —	14 —
Nellore . . . . .	...	...	...	...	...	...	13 8	11 —	14 9	13 8	14 —	15 —
East Coast, south—												
Madras . . . . .	...	...	...	...	...	...	7 8	7 9	...	...	...	...
Chingleput . . . . .	...	...	...	...	...	...	8 —	8 —	...	...	...	...
N. Arcot . . . . .	...	...	...	...	...	...	11 9	11 9	...	...	...	...
S. Arcot . . . . .	...	...	...	...	...	...	9 14	9 3	...	...	13 11	13 11
Tanjore . . . . .	...	...	...	...	...	...	10 12	10 5	...	...	13 11	13 —
Trichinopoly . . . . .	...	...	...	...	...	...	8 7	8 11	15 11	17 14	12 5	12 5
Southern—												
Tinnevely . . . . .	...	...	...	...	...	...	9 1	9 1	14 2	14 2	11 10	11 10
Madura . . . . .	...	...	...	...	...	...	10 11	10 11	13 6	13 11	13 5	13 12
Mysore—												
Mysore . . . . .	6 8	6 12	6 —	6 4	7 —	7 —	9 —	9 —	18 —	16 —	...	...
Bangalore . . . . .	7 8	7 8	7 —	7 —	6 12	6 12	8 —	8 —	...	...	...	...
Kolar . . . . .	...	...	7 —	7 —	7 —	7 —	10 —	10 —	...	...	...	...
Tumkur . . . . .	7 —	7 —	7 —	7 —	7 —	7 —	9 —	9 —	...	...	...	...
Hassan . . . . .	7 —	7 —	7 —	7 —	10 —	9 —	11 —	10 —	...	...	...	...
Kadur . . . . .	7 —	7 —	7 8	7 8	10 8	10 8	14 —	14 8	22 —	24 —	...	...
Shimoga . . . . .	8 —	8 —	...	...	7 8	7 8	11 —	11 —	21 —	21 —	...	...
Chitaldrug . . . . .	7 —	7 —	7 —	7 —	8 8	8 8	10 —	9 —	25 —	25 —	25 —	25 —
Ooery—												
Ooery . . . . .	6 —	6 —	6 —	6 —	9 8	9 8	12 8	12 8	...	...	...	...
Aden . . . . .	7 7	7 7	...	...	7 —	7 —	8 —	8 —	14 —	14 —	12 7	12 3

<sup>a</sup> Including Belam

State the number of seers (of 80 tolas) and obblinks sold for one rupee.

MARUA OR BAGI (Eleusine coracana)		KANKH OR KAKUN, ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (Oler aristinum)		MAISE (Zea Mays)		ADHAR DIL		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	21 8	20 —	...	...	14 10	12 —	16 —	16 —	Central Provinces— continued
...	...	...	...	19 8	19 4	...	...	12 —	12 —	18 5	18 5	Central—
...	...	...	...	22 11	20 13	...	...	8 —	8 —	16 —	16 —	Narsinghpur
...	...	...	...	19 —	12 8	...	...	12 —	11 8	17 —	17 —	Saugor
...	...	...	...	21 8	21 3	...	...	12 —	11 —	14 —	14 —	Damoh
...	...	...	...	20 —	21 —	...	...	9 —	9 —	16 —	16 —	Jubbulpore
...	...	...	...	16 10	12 10	...	...	8 14	8 14	15 12	15 12	Mandla
...	...	...	...	17 10	17 10	...	...	10 8	10 8	18 6	18 6	Soni
...	...	...	...	18 5	16 —	...	...	13 5	13 5	20 —	20 —	Balaghat
...	...	...	...	16 —	16 —	...	...	14 3	14 3	14 3	14 3	Bhandara
...	...	...	...	20 —	20 —	...	...	14 —	14 —	14 8	14 8	Chanda
...	...	...	...	20 —	20 —	...	...	14 —	14 —	15 4	15 4	Eastern—
...	...	...	...	16 5	...	...	...	11 8	11 8	21 13	21 13	Bilaspur
...	...	...	...	15 8	15 8	...	...	10 10	10 10	15 —	15 —	Raipur
...	...	...	...	16 —	16 —	...	...	14 11	14 11	18 4	18 4	Drug
...	...	...	...	14 3	14 3	...	...	16 —	16 —	16 —	16 —	Berar—
...	...	...	...	11 11	11 11	...	...	16 5	16 5	14 —	14 —	Buldana
...	...	...	...	...	...	...	...	...	...	...	...	Akola
14 13	14 13	...	...	...	...	...	...	...	...	...	...	Amratoti
15 9	15 9	...	...	...	...	...	...	...	...	...	...	Yestmal
19 6	19 6	...	...	...	...	...	...	...	...	...	...	Nizam's Territories—
17 13	17 13	...	...	...	...	...	...	...	...	...	...	Secunderabad
17 12	17 12	...	...	...	...	...	...	...	...	...	...	Madras—
...	...	...	...	...	...	...	...	...	...	...	...	Malabar Coast—
17 13	17 13	...	...	...	...	...	...	...	...	...	...	Malabar
17 3	17 3	...	...	...	...	...	...	...	...	...	...	S. Canara
23 2	24 11	...	...	...	...	...	...	...	...	...	...	South, central—
15 11	14 11	...	...	...	...	...	...	...	...	...	...	Coimbatore
11 13	11 13	...	...	...	...	...	...	...	...	...	...	Nilgiris
15 13	14 14	...	...	...	...	...	...	...	...	...	...	Salem
13 14	14 8	...	...	...	...	...	...	...	...	...	...	Central—
15 9	15 9	...	...	...	...	...	...	...	...	...	...	Bellary
13 5	13 5	...	...	...	...	...	...	...	...	...	...	Anantapur
14 13	14 1	...	...	...	...	...	...	...	...	...	...	Cuddapah
17 —	17 —	...	...	...	...	...	...	...	...	...	...	Karnal
14 1	13 5	...	...	...	...	...	...	...	...	...	...	East Coast, north—
14 1	17 —	...	...	...	...	...	...	...	...	...	...	Ganjam
16 —	16 —	...	...	...	...	...	...	...	...	...	...	Vizagapatam
16 4	16 4	...	...	...	...	...	...	...	...	...	...	Godavari
18 —	18 —	...	...	...	...	...	...	...	...	...	...	East Coast, central—
20 —	20 —	...	...	...	...	...	...	...	...	...	...	Kistna
15 —	20 —	...	...	...	...	...	...	...	...	...	...	Guntur
21 —	22 —	...	...	...	...	...	...	...	...	...	...	Nellore
26 —	26 —	...	...	...	...	...	...	...	...	...	...	East Coast, south—
25 —	25 —	...	...	...	...	...	...	...	...	...	...	Madras
19 8	19 8	...	...	...	...	...	...	...	...	...	...	Chinglepat
...	...	...	...	...	...	...	...	...	...	...	...	N. Arcot
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...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	...	...	...	...	...	...	...	Southern—
...	...	...	...	...	...	...	...	...	...	...	...	Tinnevely
...	...	...	...	...	...	...	...	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Mysore—
...	...	...	...	...	...	...	...	...	...	...	...	Mysore
...	...	...	...	...	...	...	...	...	...	...	...	Bengaluru
...	...	...	...	...	...	...	...	...	...	...	...	Kolar
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FREDERICK NOEL-PATON,  
Director-General of Commercial Intelligence

B. ROBERTSON,  
Secretary to the Government of India

Calcutta, March 10, 1911



GOVERNMENT OF INDIA  
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

		IN THE ELEVEN MONTHS, APRIL TO FEBRUARY, OF									
		1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11
<b>SEA CUSTOMS</b>											
<b>IMPORTS</b>											
<i>Special Import Duties</i>											
Arms, ammunition, and military stores		3,26	3,28	3,17	3,81	3,77	4,09	5,12	4,81	4,54	4,58
<b>Liquors—</b>											
Ale, beer, porter, cider and other fermented liquors		2,09	2,19	2,30	2,60	2,77	2,80	3,39	4,76	4,86	7,30
Spirits and liqueurs		59,16	63,20	66,21	69,44	84,35	70,66	84,16	86,18	83,77	96,90
Wines		3,19	2,60	3,46	3,37	3,51	13,49	3,61	3,61	3,58	5,15
Opium and its alkaloids*		3	3	3	3	3	3	4	3	3	7
Petroleum		49,30	49,13	30,41	42,00	33,94	33,89	41,55	47,49	41,46	52,46
Silver, bullion and coin (a)		28,11	34,76	35,01	38,42	25,00	37,76	46,26	60,75	50,79	1,54,21
Sugar (countervailing duties, 1899)		34,85	16,85	2,11	12	1	1	...	...	1	1
Sugar (countervailing duties, 1901)		—	3,26	19	9	1	...	...	...	...	1
Tobacco (a)		1,75	1,83	2,03	2,29	2,74	2,77	3,44	3,19	4,04	26,24
<i>General Import Duties</i>											
Articles of food and drink (excluding sugar)		13,96	13,26	14,21	16,53	17,62	18,09	22,66	24,21	22,29	23,53
Sugar (ordinary duties)		28,75	22,95	26,83	29,88	33,05	41,56	41,00	48,15	51,60	57,96
Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids* and tobacco) and dyeing and tanning materials		9,22	9,01	10,52	10,20	10,37	11,04	13,42	12,10	13,27	15,12
<b>Cotton manufactures—</b>											
Piece goods, grey		46,67	47,36	41,02	51,14	58,60	58,91	61,54	47,30	55,69	53,46
" white		25,37	15,17	18,38	25,17	26,33	22,66	36,12	25,05	23,69	29,37
" coloured		22,02	20,34	25,10	28,74	30,15	30,31	24,56	31,22	27,69	36,71
Other goods		2,59	2,13	3,38	4,65	5,18	5,55	5,77	5,42	5,78	7,23
Metals (excluding silver, bullion and coin) and manufactures thereof		21,25	27,29	30,37	32,21	28,15	31,47	40,38	43,19	41,53	47,69
Oil (excluding petroleum)		1,74	1,29	84	89	1,16	1,74	2,49	1,24	1,13	1,27
Manufactured articles		56,56	55,22	64,25	74,89	75,19	76,91	89,87	87,50	85,21	1,04,75
Raw materials and unmanufactured articles		8,64	8,11	8,47	9,21	10,00	10,41	13,40	14,87	13,53	13,30
<b>TOTAL IMPORTS</b>		4,18,51	4,00,26	3,99,29	4,45,48	4,54,79	4,64,15	5,48,78	5,51,07	5,56,49	7,37,32
<b>EXCISE DUTY ON COTTON GOODS</b>		15,83	16,34	18,40	20,44	23,89	24,69	28,42	30,12	31,35	32,87
<b>EXPORT DUTIES—</b>											
Rice, husked or unhusked, including rice-flour		74,25	1,03,47	99,84	1,07,91	97,11	83,94	81,65	62,17	78,51	1,00,53
<b>LAND CUSTOMS AND MISCELLANEOUS</b>		7,81	7,77	8,44	8,21	8,08	8,70	9,38	8,01	9,28	9,32
<b>GRAND TOTAL</b>		5,16,40	5,27,84	5,25,97	5,82,64	5,83,87	5,81,48	6,68,23	6,51,37	6,53,98	8,81,04
<i>Provincial distribution of Imports and Exports</i>											
Bengal	Imports	1,53,74	1,46,08	1,37,78	1,58,20	1,64,43	1,61,93	2,00,54	1,75,38	1,91,26	12,27,75
	Exports	14,42	15,23	16,24	18,69	21,08	10,79	6,66	8,18	12,57	17,29
Eastern Bengal and Assam	Imports	—	—	—	—	—	53	66	89	93	1,10
	Exports	—	—	—	—	—	—	2	4	4	1
Bombay	Imports	1,53,78	1,55,28	1,56,49	1,69,33	1,71,22	1,76,14	2,05,20	2,08,54	1,99,46	2,29,09
	Exports	2,37	3,07	2,30	2,19	1,84	1,85	1,51	2,18	2,80	1,97
Sind	Imports	46,30	35,19	29,64	35,44	40,55	43,96	47,10	54,79	47,62	63,63
	Exports	1,95	1,30	1,31	1,67	1,66	3,92	3,17	2,09	2,41	2,11
Madras	Imports	35,41	34,62	36,83	39,44	35,85	37,54	42,99	50,76	45,15	55,93
	Exports	5,37	6,74	8,92	6,55	4,16	9,10	11,27	8,86	5,99	6,29
Burma	Imports	29,27	29,09	38,55	43,07	42,74	44,05	52,29	60,71	52,07	59,80
	Exports	50,14	77,13	71,07	78,81	67,47	58,29	59,03	40,82	54,70	72,86

\* The duty on alkaloids of opium for the years previous to 1910-11 is included under the head "Chemicals, drugs, etc."  
(a) Figures for the years previous to 1910-11 represent "General Import Duties"

Calcutta, March 6, 1911

FREDERICK NOËL-PATON,  
Director-General of Commercial Intelligence  
J. S. MESTON  
Secretary to the Government of India

GOVERNMENT OF INDIA.  
DEPARTMENT OF EDUCATION.SANITARY  
PLAGUE.

Calcutta, the 9th March, 1911.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 4th March 1911, is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND NIND.	Northern.	Bombay City	206	171
		Ahmedabad Town	3	1
		Ahmedabad District	25	13
		Panch Mahals "	59	42
		Bawa Kantha Agency	...	...
		Kaira District	229	128
		Bulser Port	13	10
		Surat District	116	92
		Mahi Kantha Agency	22	11
		Broach District	3	4
		Bhiwadi Port	7	6
		Bandra "	...	...
		Bassein "	6	6
		Kalyan "	1	...
		Thana "	11	6
		Umbergaon Port	...	...
		Agashi "	...	...
		Thana District	2	2
	Central.	West Khandesh District	5	3
		East Khandesh "	196	146
		Sitara District	118	81
		Poona City	4(a)	2(a)
		Poona District	10	8
		Nasik "	159	112
		Ahmednagar Town	3	2
		Sholapur Town	160	122
		Sholapur District	79	67
		Panvel Port	5	6
		Alibag "	4	3
		Kulaba District	20	17
		Dabhol Port	...	...
		Bankot "	5	4
	Southern.	Vengurla Port	3	3
		Ratnagiri District	48	15
		Belgaum "	158	113
		Hubli Town	1	1
		Dharwar District	327	236
		Kanara "	...	...
		Bijapur District	...	7

(a) Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Sind	Karachi Town and Port	89	78
		Karachi District	..	..
	Political Charges.	Hyderabad District	..	..
		Shikarpur Town	..	..
		Mandvi Port	..	..
		Bhavnagar Town and Port	..	..
		Porbander Port	14	15
		Jamnagar Town and Port	3	3
		Kathiawar Agency	57	26
		Kolhapur Town	1	..
		Kolhapur and Southern Maratha Country	90	74
		Billimora Port	..	..
		Baroda State	195	184
		Surat Agency	1	1
		Setara "	..	..
		Shrivardhan Port	5	2
		Janjira State	..	..
		Akalkot "	8	8
		Savanur State	..	..
		TOTAL	2,446	1,778
MADRAS PRESIDENCY.		Coimbatore Town	13(d)	11
		Coimbatore District	31(b)	22(c)
		Madura District	14	11
		Mangalore Port	6	5
		Salem District	143(f)	115(a)
		Salem Town	2	2
		North Arcot District	2(d)	4(e)
		Nilgiris "	..	..
		Bellary District	78(a)	67(a)
		Bellary Town	36	16
		Trichinopoly District	..	..
		Malabar "	2	2
		Calicut Port	8	6
		Anantapur District	3(g)	3(g)
		Ramnad "	..	..
		TOTAL	338	264
BENGAL.	Presidency	Calcutta	..	..
		24 Pargannas District	34	32
	Burdwan	Howrah Town	..	..
		Howrah District	1	1
			2	2

(a) Six imported. (b) Four imported. (c) Five imported. (d) One imported. (e) Three imported. (f) Eight imported. (g) Imported.

Presidency or Province	Division	Districts, States, and Towns of 50,000 or more inhabitants.	Plague cases.	Plague deaths.
BENGAL.	Patna	Gaya Town		
		Gaya District	134	134
		Patna City	183	141
		Patna District	...	1
		Shahabad District	1,861	1,231
	Tirhut	Saran District	697	474
		Champanan District	1,003	834
		Darbhanga	38	19
		Muzaffarpur	335	262
		Monghyr Town	144	131
	Bhagalpur	Monghyr District	31	28
		Bhagalpur Town	550	493
		Bhagalpur District	...	...
		Sonthal Parganas District	95	95
			1	...
	Total		5,104	3,873
UNITED PROVINCES.	Meerut	Meerut City	7	7
		Meerut District	1,113	901
		Bulandshahr District	494	494
		Aligarh City	55	23
		Aligarh District	71	49
		Hathras City	9	9
		Musaarnagar City	...	...
		Musaarnagar District	597	597
		Saharanpur City	1	3
		Saharanpur District	96	97
	Agra	Muttra City	...	...
		Muttra District	103	103
		Etawah City	...	...
		Etawah District	211	211
		Farrukhabad Town	15	15
		Fatehgarh	...	...
		Farrukhabad District	257	201
		Mathura District	402	365
		Math	288	265
		Agra City	43	42
	Rohil- khand.	Agra District	311	311
		Budaun District	743	608
		Pilibhit	106	106
		Moradabad City	77	108
		Moradabad District	469	277
		Bijnor	67	67
		Bareilly	110	107
		Bareilly City	126	121
		Shahjahanpur City	71	71
		Shahjahanpur District	237	179

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City . . . . .	7	5
		Allahabad District . . . . .	378	320
		Hamirpur District . . . . .	20	6
		Jaloun " . . . . .	...	...
		Cawnpur City . . . . .	79	79
		Cawnpur District . . . . .	165	165
		Patehpur " . . . . .	260	217
	Benares	Balla District . . . . .	591	591
		Mirzapur City . . . . .	255	248
		Mirzapur District . . . . .	386	273
		Benares City . . . . .	177	170
		Benares District . . . . .	74	65
		Jaunpur City . . . . .	...	...
		Jaunpur District . . . . .	873	808
	Gorakhpur	Ghaziipur . . . . .	707	748
		Asansgar City . . . . .	...	...
		Asansgar District . . . . .	1,858	1,705
		Basti District . . . . .	291	227
		Gorakhpur City . . . . .	58	59
		Gorakhpur District . . . . .	485	305
		Unao District . . . . .	572	503
	Lucknow	Sitapur " . . . . .	14	14
		Rae Bareilly District . . . . .	326	231
		Hardoi " . . . . .	752	70
		Kheri District . . . . .	12	10
		Lucknow City . . . . .	57	47
		Lucknow District . . . . .	50	50
		Almora District . . . . .	...	...
	Kumaon	Garhwal District . . . . .	...	2
		Naini Tal District . . . . .	40 (b)	38 (b)
		Fyzabad City . . . . .	36	36
		Fyzabad District . . . . .	522	475
		Gonda " . . . . .	108	74
		Sultanpur " . . . . .	807	587
		Bara Banki Town . . . . .	...	...
	Fyzabad	Bara Banki District . . . . .	509	478
		Bahraich " . . . . .	56	39
		Paritabgarh " . . . . .	176	164
		TOTAL . . . . .	10,765	14,210
	Delhi	Gurgaon District . . . . .	734	675
		Hissar " . . . . .	85	73
		Delhi City . . . . .	81	15
		Delhi District . . . . .	267	226
		Rohtak " . . . . .	408	324
		Karnal " . . . . .	478	478
		Ambala " . . . . .	464	472
PUNJAB.	Jullandar	Hoshiarpur District . . . . .	296 (a)	252 (a)
		Kangra District . . . . .	24	1
		Ludhiana " . . . . .	61	42
		Jullandar City . . . . .	...	...
		Jullandar " . . . . .	167	91
		Ferozepur " . . . . .	68	63

(a) Figures for the two weeks ending 4th March 1911.

(b) Including 16 seizures and 11 deaths of previous week.



Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
PUNJAB.	Lahore	Amritsar City	...	...
		Amritsar District	441	341
		Gurdaspur "	266	186
		Lahore "	...	...
		Gujranwala "	181	149
	Rawalpindi.	Sheikot	164	158
		Gujrat District	24	13
		Shahpur "	79	76
		Attock "	...	...
		Jhelum "	14	6
	Multan	Iyallpur District	89	20
		Montgomery "	...	...
		Jhang "	86	25
		Patiala City	1	1
		Patiala State	349	316
		Nabha "	59	54
		Jind "	81	40
		Kalsia "	...	...
		Pataudi "	36(a)	20(a)
		Kapurthala State	342(b)	150(b)
	TOTAL		5,230	4,276
	Pegu	Rangoon Town	23	21
		Hanthawaddy District	...	...
		Prome "	17	17
		Pegu "	...	...
		Tharrawaddy "	18	16
	Irrawaddy.	Bassein District	2	2
		Pyapon "	8	8
		Hensada "	14	13
		Maubin "	...	...
		Toungoo "	...	...
BURMA.	Tenasserim.	Amherst District	1	1
		Thaon "	8	5
		Moulmein Town	...	...
	Mague	Magwe District	...	...
		Thayetmyo District	3	3
		Pakokku "	...	...
		Minbu "	...	...
	Mandalay	Mandalay Town	136	116
		Mandalay District	5	5
		Katha District	1	1
		Maymyo Town	...	...
	Sagaing	Myitkyina District	1	1
		Shwebo "	...	...
		Sagaing District	...	...
	Mektila	Lower Ohindwin District	2	2
		Yamethin District	3	2
		Kyaukse "	...	...
		Mektila "	...	...
		Myingyan "	15	15
	TOTAL		257	228

(a) Figures for the week ending the 25th February 1911.

(b) Figures for the two weeks ending the 4th March 1911.



Presidency or Province	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague cases.	Plague deaths.
HYDERABAD STATE.	Usmanabad District		82	56
	Raichur		22	26
	Aurangabad		...	...
	Nizamabad		... (b)	... (b)
	Gulbarga		1 (a)	1 (a)
	Parbhani		107	98
	Atrafbalda		...	...
	Nander		...	...
			212	181
CENTRAL INDIA.	Sohore State		...	...
	Indore City		...	...
	Indore State		188	147
	Indore Residency		8	1
	Ujjain City		...	...
	Ujjain District		... (c)	... (c)
	Gwalior State		236	213
	Batlam		10	3
	Mhow Cantonment		14	11
	Dewas (Senior Branch) Town		...	...
	Dewas State (Senior Branch)		...	...
	Dewas State (Junior Branch)		...	...
	Neemuch Cantonment.		...	...
	Piploda State		11	7
	Jaora		26	23
	Dhar		14	10
	Bagli		15	8
	Sallana		7	4
	Jhabua		15	9
	Mauipur		...	...
	Malwa State		... (c)	... (c)
	Malwa Prant of Gwalior		145	120
	Rewa State		2	1
	Bhopal State		...	...
	Morar Cantonment		...	...
	Sitaman State		3	3
			684	559

(a) Imported.

(b) Figures for the period from 20th to 26th February 1911.

(c) Figures for the week ending 25th February 1911.

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants	Plague seizures.	Plague deaths.
RAJPU- TANA AND AJMER- MERWARA		Mewar State	56	83
		Udaipur City	1	3
		Chitor (Udaipur) State	...	...
		Marwar (Jodhpur) State	47	28
		Jaipur City	... (a)	... (a)
		Jaipur State	282	246
		Dholpur "	11	12
		Tonk City	...	...
		Tonk State	33	3
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh "	...	...
		Alwar City	360	260
		Alwar State	164	144
		Beawar	...	...
		Karauli State	1	2
		Karauli City	...	...
		Bharatpur City	2 (a)	1 (a)
		Bharatpur State	147	123
		Ajmer City	1 (b)	...
		Ajmer District	19	17
		Shahpura	6	7
		Shahpura Town	...	...
		Deoli Agency	...	...
		Ajmer-Merwara District	...	...
		Sirohi State	...	...
		TOTAL	1,136	879
N. W. P. PROVINCE		Peshawar Cantonment	...	...
		Nowshera "	...	...
		Hasara District	3	2
		TOTAL	3	2
SARAWAH		Mirpur District	...	...
		Kathua "	...	...
		Jammu Province	20	6
		TOTAL	20	6
BALU- CHISTAN		Bonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
GRAND TOTAL			34,524	28,113

(a) Figures for the week ending 3rd March 1911.

L. PORTER,  
Secretary to the Government of India.

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*Printed and Published for the GOVERNMENT OF INDIA, at the Office of the SUPERINTENDENT OF GOVERNMENT  
PRINTING, INDIA, No. 8, Hastings Street, Calcutta.*

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**CORRIGENDUM.**

In the statement of approximate gross earnings of Indian Railways for the week ended with the 18th February 1911, published in the Supplement to the *Gazette of India* of the 4th March 1911, under "Results of Working for Official Year" in the column "Increase" against "Grand Total" for 3,55,28,895 read 2,55,28,895.

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Statement of Approximate Gross Earnings of Indian Railways.

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# SUPPLEMENT TO The Gazette of India.

No. 11.}

CALCUTTA, SATURDAY, MARCH 18, 1911.

## OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.  
FINANCE DEPARTMENT.

## APPROPRIATION REPORT

ON

## THE ACCOUNTS

OF

## THE GOVERNMENT OF INDIA

FOR

1909-1910

BY

R. W. GILLAN,

COMPTROLLER AND AUDITOR GENERAL.

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# APPROPRIATION REPORT

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FOR

### 1909-1910.

#### GENERAL REVIEW.

[Throughout the report the rupee figures are in thousands of rupees and the sterling figures in hundreds of £ thus 10,64 reads as ten lakhs and sixty four thousands of Rupees and £71.2 reads as seventy one thousands and two hundreds of pounds sterling. The rupee figures are converted into sterling amounts at Rs15=£1. "India" means the circle of audit of the Comptroller of India Treasuries.]

1. As announced in the Financial Statement for 1909-10, the Budget Estimate of that year was generally based on the expectation of a normal monsoon and of a revival of trade, but, in view of the unfavourable result of 1908-09 which by that time was known with considerable accuracy, it was not considered safe to speculate on too rapid a recovery in revenue, and the enforcement of all possible economies was considered imperative. Substantial increases were provided for under Railways, Land, Excise and Customs Revenues and an important contraction of expenditure appeared under Civil Works in consequence of the efforts of Local Governments to secure financial equilibrium. On the other hand a reduction in the Opium Revenue was anticipated; and an addition was made to Army Charges, mainly to cover a full year's cost of the concessions granted on 1st January 1909. Provision was made for special grants to Local Governments of £76.7 in aid of additional Police reforms. The total revenue was placed at £73,750.9 and the total expenditure at £73,720.5, the net result being an Imperial surplus of £230.9 and a deficit on the Provincial account of £200.5.

2. In the actual results, the Indian Exchequer had again the benefit of a windfall under Opium. Land Revenue aided in general by favourable seasons proved better than the Budget to the extent of about £430.0. Other comparatively minor yet substantial improvements occurred under Stamps and Irrigation but there was a deficiency of about quarter of a million under Excise which did not recover to the extent anticipated. The improvement, however, was in general slow in declaring itself and the Opium windfall was secured in the latter half of the year. When therefore the financial position was reviewed on the preliminary revision of the estimates in November, it was found to be not free from anxiety, and in the circumstances described in paragraph 9 of the speech of the Honourable Finance Member introducing the Financial Statement for 1910-11, the situation was explained to the large Imperial spending Departments, and to Local Governments and they were called upon to exercise all possible economy in their expenditure. This appeal, the Honourable Member said, was loyally responded to, and now in placing before Government, the actual results of the year's working it is, I consider, my part to say that the effect of the appeal is clearly visible in various directions. These will be dealt with in their proper place, but the largest reductions were under Army and Civil Works. The saving on the Imperial Budget as a whole

was £426,7 and in the Provincial Account £201,0. At the same time there was a decline in the net Railway earnings of about £620,0 mainly as the result of increased working expenses and increased grants of £649,3 were made to Provincial Governments. The net effect of these and other variations was a total receipt of £74,593,5, a total expenditure of £73,092,8, an Imperial surplus of £606,6 and a net Provincial surplus of £894,1. Towards the end of the year some increases of taxation were announced in connection with the programme for 1910-11.

3. *Changes in classification.*—The cost of plain paper used with Court-fee stamps was transferred from the head 30.—Stationery and Printing to the head 6.—Stamps. In Madras the share of Land Revenue due to Irrigation was formerly shown as entirely Imperial under the Irrigation head, the Provincial share under I.—Land Revenue being *pro tanto* higher. The Irrigation Land Revenue is now shown in moieties.

4. *Summary of results.*—The following summary gives the more important variations between the accounts of 1909-10, the accounts of 1908-09 and the Budget of 1909-10:—

RECEIPTS.		EXPENDITURE.		
ACCOUNTS, 1909-10 BETTER + WORSE - THAN		ACCOUNTS, 1909-10 BETTER + WORSE - THAN		
Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1908-09.	Budget, 1909-10.	
£	£	£	£	
PURELY IMPERIAL HEADS.				
-350,1	+1,118,7	Opium . . . . .	+125,9	-18,8
+43,3	-5	Salt . . . . .	+12,4	+28,1
+132,8	-60,3	Customs . . . . .	-8,5	+12,4
+101,8	+139,8	Interest, Imperial portion . . . . .	-143,1	-125,0
+101,6	-36,6	Post Office . . . . .	-30,8	-11,0
-75,2	-47,2	Telegraph . . . . .	+35,7	+70,9
+23,2	-21,8	Mint . . . . .	+48,3	-37,8
...	...	Political, Imperial portion . . . . .	+137,5	+98,2
+44,5	+44,5	Exchange . . . . .	+34,4	...
+2,487,4	-689,0	Railways . . . . .	-420,2	+66,8
+114,8	+50,8	Army . . . . .	+276,1	+449,7
+16,5	+17,0	Military Works . . . . .	+109,1	-2,7
PURELY PROVINCIAL AND DIVIDED HEADS.				
...	...	Refunds and Drawbacks . . . . .	-238,0	-271,5
+1,573,1	+433,4	Land Revenue . . . . .	+3,9	+27,5
+204,2	+73,8	Stamps . . . . .	+22,2	-9,9
+148,3	-244,1	Excise . . . . .	-7,4	+1,9
+34,5	-58,9	Forest . . . . .	-12,5	+50,9
+95,2	+26,2	Interest, Provincial portion . . . . .	-5,1	+6,6
-16,1	-30,5	Law and Justice—Jails . . . . .	+79,9	+30,4
-9,2	-9	Police . . . . .	-26,1	+42,0
+1	-3	Ports and Pilotage . . . . .	+77,3	+6,4
+1,7	+1,7	Medical . . . . .	+49,9	+128,5
-3	+6,7	Stationery and Printing . . . . .	+62,0	-10,7
+88,9	+33,1	Miscellaneous . . . . .	+63,5	+23,5
+102,1	+109,8	Irrigation . . . . .	-104,7	-26,2
-19,1	-25,3	Other Public Works . . . . .	+359,2	+106,1







profit on bronze coinage, but the return from circulation of these coins issued during the famine continued and there was actually a loss. Jails recorded a contraction in receipts from manufactures in Eastern Bengal and Assam, Bengal, Burma and the United Provinces. In the case of Irrigation, the causes already mentioned in paragraph 5 as leading to an increase compared with the previous year, were not foreseen in the Budget. The introduction of a new clothing allowance scheme in lieu of supplies in kind, accounts for the increase under Army, and there is a corresponding increase on the expenditure side.

7. (a) *Divided or Provincial heads.*—The most important change was the drop of more than £900,0 in the requirements for famine relief. Associated with this change are increases of £225,3 under Reduction or Avoidance of Debt and £41,7 (Imperial) for Construction of Protective Railways and Irrigation Works. These were required to make up the famine insurance grant of one million which in 1908-09 was nearly absorbed in the demands for direct relief. In the same category may be placed the reduction in Jail expenditure which in the main was due to the fall in prices and decrease in dietary charges. It should be mentioned also that the expenditure under several heads was swollen in 1908-09 by grain compensation allowance as well as by the distribution of a Royal bonus. The point has to be borne in mind more particularly in the case of Police; under this head the increase of expenditure in 1909-10 is shown as only £26,1, but the real increase, after eliminating the special charges mentioned in 1908-09 is much larger, and was due to a further advance in the organisation of the department. A decrease under Medical was due to smaller requirements for plague. The decrease under Ports and Pilotage is due to casual variations, but in the case of Stationery and Printing I think it is clearly due to measures of economy, and under Civil Works there was a large reduction which was the consequence of the restrictions imposed on provinces by their financial difficulties. The decrease under Miscellaneous is accounted for by high takavi remissions in 1908-09. On the other hand there was a considerable increase under Irrigation and under Refunds and Drawbacks. Under Irrigation most of the increase was in the Punjab and a large portion of it was on account of repairs of the damage caused by floods. Under Refunds and Drawbacks the increase was due to Opium refunds, which were admitted because the payments for Bombay opium pass fees exceeded the quantity that could be exported up to the end of 1911 and there was no guarantee for priority of shipment after that year.

(b) *Purely Imperial heads.*—Here the outstanding figures are:—

	£
Railways . . . . .	420,2 more.
Interest . . . . .	143,1 „
Army (including Military Works) . . . . .	385,1 less.
Opium . . . . .	125,9 „
Political . . . . .	137,5 „

In the case\* of Railways the addition is under Interest charges, capital expenditure having increased. Army charges included £360,0 more on account of the concessions granted with effect from 1st January 1909, but on the other hand there was a fall in the price of food grains and fodder, curtailment of operations in arsenals and factories, reduced charges in connection with special services, e.g., Mohmand Field Force, lower cost for the Indian Troop Service and lower demands for English stores, while a reduced expenditure under Military Works represents the gradual completion of reorganisation measures. The rise in Interest charges is in consequence of net additions to debt after excluding the portion transferred to Railways and Irrigation Works. In the case of Opium the expenditure follows the contraction in cultivation. A reduction of £137,5 under Political may be called nominal, as due mainly to variations in the amounts drawn by His Majesty the Amir against his subsidy.

Smaller variations were under Post Office (£30,8 more), Telegraph (£35,7 less) and Mint (£48,3 less). The Post Office increase represents ordinary expansion

\* NOTE.—Working expenses, being taken by deduction from receipts, are not considered here.

partly covered by a reduction due to decreased grain compensation, etc. The reduction under Telegraph was due chiefly to a curtailment of the programme of capital expenditure and to lower revenue payments on account of the Indo-European Telegraph Department owing to a temporary interruption of traffic. Under Mint the loss on the circulation of bronze coins due to return of such coins from circulation after the famine, was less than in 1908-09.

8. It is perhaps worth while looking at these figures in a different order. We may first put aside as due to casual variations or special circumstances.

	£ Worse.	£ Better.
Refunds . . . . .	238,0	...
Reduction or Avoidance of Debt . . . . .	225,3	...
Protective Railways and Irrigation Works.	41,7	...
Jails . . . . .	...	79,9
Ports and Pilotage . . . . .	...	77,3
Miscellaneous . . . . .	...	63,5
Famine Relief . . . . .	...	912,2
Political . . . . .	...	132,4
	<u>505,0</u>	<u>1,265,3</u>
Net better . . . . .		760,3

As the aggregate is £1,073,8 better, this leaves a betterment on other grounds of £313,5.

The next group may be—

	£	£
Army including Military Works.	385,1 better	Railways 420,2 worse
Civil Works	359,2 „	Irrigation 104,7
	<u>744,3</u>	<u>524,9</u>

Net £219,4 better, leaving £94,1.

Interest charges have increased by £148,2, so in other directions there is a betterment of £242,3. Of this £125,9 under Opium is due to the same cause as tends to a contraction of revenue, £49,9 under Medical depends on plague. The remaining £66,5 as it happens can nearly be accounted for as a real saving under Stationery and Printing, and the other variations nearly balance each other. I give these figures however only as a very rough indication of the trend of expenditure over two years in a country where it is liable to very rapid variations. What one would like to establish is the addition to the permanent liabilities during the year. No doubt there has been an addition of this kind for instance under Police. It is not possible to specify it exactly but on the whole it seems to have been small.

9. Here again as in the case of receipts I combine the Imperial and Provincial and Divided heads together.

The expenditure under Famine Relief, Construction of Protective Railways and Irrigation Works and Reduction or Avoidance of Debt may be taken together and in effect excluded from consideration. About £200,0, was provided in the Budget for Famine Relief in view of possible requirements but this was operated on to only a small extent; there were savings under Protective Railways and Irrigation Works and the balance was transferred to Reduction or Avoidance of Debt in order to maintain the full amount of the famine insurance grant.

The main increases of expenditure left are three—Refunds (£271,5 more), Interest (£118,4 more) and Mint (£37,8 more). The high refunds as already explained were on account of payments of Bombay opium pass fees. The increase under Interest was due to underestimate of the discount on the temporary India Bills and to overestimate of the transfers to the Railways and Irrigation account. Under Mint there was a loss on bronze coinage for which provision was not made in the Budget; otherwise there was a

expenditure,  
actuals  
compared with  
budget.

decrease in expenditure following the cessation of heavy coinage. On the other hand a long list of savings, the largest being under Army (£449,7), Medical (£128,5) and Civil Works (£106,1). The reduction in Army expenditure affected was for the most part under the same heads as those already noticed in the comparison with the actuals of the previous year. Under Medical the saving was largely nominal being due chiefly to transfer to Civil Works out of the provisions made under this head for sanitary purposes. This transfer would naturally have resulted in an excess under Civil Works but the amount held in reserve by the Imperial Government was not utilised, the grants for Imperial buildings in various provinces were curtailed, and in Bengal, contributions to District funds were smaller and there was a transfer to other heads of accounts of certain grants to local funds. Contraction of manufactures and fall in prices led to the savings under Jails. In the case of Railways there were lapses in the provisions for land acquisition. The saving under Political was in the amounts paid to His Majesty the Amir. Under Forest and Telegraph the programme of work was curtailed and in the case of Forest and Police the provisions made for re-organisation were not fully utilised.

10. Of the total revenue of £69,761,5 in 1908-09 the Imperial share was £45,589,6, Provincial £24,171,9. On the same basis of division £3,761,8 of the increase in 1909-10 would have gone to Imperial and £1,070,2 to Provincial. Increased grants were made however to Provincial Governments, of which the principal were the subventions in aid of balances in favour of Eastern Bengal and Assam (R31,68 against R16,19 in 1908-09), Bengal (R30,42 against R16,95 in 1908-09) and Central Provinces (R7,09) R5,50 towards improvement of the Chittagong Port and R15,00 for the Rangoon River training scheme. In the United Provinces on the other hand, the Imperial grant was higher in 1908-09 by about R83,00 mainly on account of famine but also to provide R10,00 as an initial grant under the new provincial settlement. As a consequence of these changes the figures were—

	Imperial.	Provincial.
	£	£
Betterment in 1909-10	3,931,8	900,2
Total Revenue	49,521,4	25,072,1

11. *Imperial Result.*—The total Imperial expenditure was :—

	1908-09.	1909-10.
	£	£
From capital	11,034,3	9,494,2
From revenue	49,327,4	48,914,8

leaving a revenue surplus in 1909-10 of £606,6.

12. *Provincial Result.*—The Provincial figures (excluding Imperial assignments) are :—

Opening Balance.	Province.	REVENUE MORE + OR LESS—THAN		EXPENDITURE MORE + OR LESS—THAN		Closing balance.	Minimum Balance.
		Actuals, 1908-09.	Budget, 1909-10.	Actuals, 1908-09.	Budget, 1909-10.		
R		R	R	R	R	R	R
17,70	Central Provinces	+ 22,04	— 5,06	— 9,32	— 3,63	24,92	10,00
9,93	Burma	+ 85	+ 4,63	— 28,84	— 5,10	35,08	12,00
12,01	Eastern Bengal and Assam.	+ 4,64	— 3,18	— 3,38	— 2,31	17,50	12,00
58,44	Bengal	+ 6,82	— 10,73	— 23,25	— 20,04	91,17	20,00
30,09	United Provinces	+ 21,84	+ 7,38	— 71,77	— 7,14	50,54	20,00
14,75	Punjab	+ 31,12	+ 10,38	+ 35	+ 5,38	27,76	10,00
1,20,07	Madras	+ 17,06	+ 8,53	+ 23,73	+ 1,44	1,32,74	20,00
69,83	Bombay	+ 56,15	+ 24,70	+ 13,30	+ 1,26	87,21	20,00
3,82,82	TOTAL	+ 1,60,52	+ 36,65	— 99,18	— 30,14	4,66,92	

NOTE.—(a) 5,50 earmarked for Chittagong Port Improvement.

NOTE.—(b) 50,00 earmarked for Calcutta City Improvement.

Comparison  
with 1908-09.

13. *Revenue*.—Speaking generally, if allowance is made for the transfer in Madras of a considerable sum from Land Revenue to the receipts under Major Irrigation Works, almost a crore of the improvement was under Land Revenue, while the other main heads of increase were Interest (the result of large famine loans) and Miscellaneous (the result of large lapses of Civil Deposits and in Central Provinces of sale proceeds of weavers' famine relief cloth). Excluding so much of the addition under Land Revenue as was due to enhancement of the demands, the increase under these heads may be described as temporary. In other directions the improvement was mainly under Stamps and Excise, and most of the increase under these heads went to Madras and Bombay, the United Provinces also contributing substantially under Stamps.

*Expenditure*.—Of the improvement here shown of nearly a crore, 59 lakhs was on account of Famine Relief, which with a decrease of 10 lakhs under takavi loans written off and 3 lakhs under Land Revenue (disappearance of grain compensation and indirect famine charges and approaching completion of settlement work) accounts for the reduction in the United Provinces. A casual decrease of 11 lakhs under Ports and Pilotage accounts also for half the reduction in Bengal. The restriction of expenditure on Civil Works however stands on a different footing; this was substantial amounting to 85 lakhs, and it must be remembered that credit should be taken under the same head for a large portion of the reduction under Medical which as already noticed was due in the main to transfer of sanitary grants to Civil Works. Excluding therefore Medical and Civil Works together and Ports and Pilotage the figures would stand as follows :—

Central Provinces	. . . . .	—3 lakhs.
Burma	. . . . .	—5 „
Bengal	. . . . .	+2 „

The decrease in the Central Provinces was the net result of some increase under 3.—Land Revenue due to new settlement work, a decrease under Police accounted for by the disappearance of grain compensation allowance, a reduction under Scientific and other Minor Departments which in 1908-09 included a grant of half a lakh for the Nagpur Exhibition, economy in Stationery and a decrease of 1 lakh under Irrigation, Minor Works. In Burma apart from a saving of 3 lakhs under Irrigation Minor Works, there was a reduction of about 4 lakhs under Land Revenue and Police as the result of a contraction of settlement work, and inclusion in 1908-09 of payment of Royal bonus and other special charges. On the other hand there were permanent additions in this province under Law and Justice, Courts of Law and Scientific and other Minor Departments.

These remarks account for the provinces in which the reduction of expenditure was largest. In Eastern Bengal and Assam excluding Medical and Civil Works, there was a net difference between the two years of only 1 lakh. Two lakhs more appeared under Education for the provincialisation of District Board High Schools and inspecting agency, but this was largely counterbalanced by a reduction under Miscellaneous for grants to District Boards. A lakh more was spent on Forest establishments and another lakh for development of agriculture, there was a substantial addition under Stationery for charges which used to be met by Bengal and an addition of about half a lakh under Irrigation Minor Works, while Jail expenditure fell off by 2 lakhs both on account of restriction of Jail manufactures and fall in the price of food grains.

In the Punjab the aggregate expenditure remained almost unchanged, but the disappearance of grain compensation and Royal bonus, the exclusion of an item paid to the Chamba State in 1908-09, the fall in the price of food grains and smaller plague requirements, explain a decrease of 5 lakhs under Land Revenue, Forest, Jails, and Medical. On the other hand Courts of Law required a lakh more for the re-organisation of the Judicial service and entertainment of an additional Judge for the Chief Court, an additional lakh was spent under Scientific, largely in a grant to the Lahore Exhibition, and also for the development of the Agricultural and Veterinary Departments, another lakh was absorbed in pensions, and there was increased expenditure under Irrigation Major Works.



In Madras and Bombay only there was a considerable increase in expenditure. In Madras 8 out of the 24 lakhs by which the expenditure in 1909-10 was above the expenditure in 1908-09, were under Civil Works, or Medical; and expenditure on Irrigation Minor Works increased by 3 lakhs. At the same time there was an enlargement of expenditure in various other departments, a considerable portion of which must be of a permanent nature. Thus of an addition of 4 lakhs under Land Revenue, part was due to the extension of settlement operations, but part was for the revision of revenue establishments; extension of forest operations and increase of forest subordinate establishments added 2 lakhs; Courts of Law cost 1 more; Educational improvements accounted for an addition of half a lakh; under Scientific and other Minor Departments one lakh was added on account of Industrial and Technical institutions; pension requirements increased by one lakh and charges under Stationery and Printing were one lakh higher.

In Bombay an increase of 4 lakhs under Refunds and Drawbacks and Assignments and Compensations may be excluded as nominal. But there was a substantial increase of 4 lakhs under Police as the result of re-organisation, and 2 lakhs under Education chiefly for the improvement of primary education; there was larger expenditure on agricultural developments, while pensions and charges for Stationery and Printing both increased by about 2 lakhs.

14. *Revenue.*—The Budget under-estimated the improvement considerably under Land Revenue and also under Interest and Miscellaneous; the improvement in actuals under these heads was 50 lakhs. On the other hand Excise was quite generally over-estimated and actuals were 18 lakhs lower. The net improvement being 36 lakhs, the variations under other heads nearly balanced each other.

*Expenditure.*—Expenditure on the whole was 30 lakhs less than provided in the Budget. The largest saving was in Bengal; of the decrease of 20 lakhs in this province, 6 was out of the provision for Famine Relief which was not required, but there was a very general restriction of expenditure, resulting in the non-utilization of the Budget provision in various directions. Less requirements for Famine Relief and under famine loans written off, explain also the net decrease in the United Provinces. In Eastern Bengal and Assam increased expenditure connected with the new provincial capital at Dacca and with the cessation of free supply of printed forms from Bengal were more than covered by less requirements for Famine Relief and Jail manufactures and dietary charges. In Burma there was a decrease under Civil Works and Irrigation Minor Works. In three provinces—the Punjab, Madras and Bombay the aggregate Budget grant was exceeded. The Punjab excess was mainly due to increased Irrigation repairs and remodelling works, to grants to the Lahore Exhibition to increased contributions to District Boards and to increased allotment for university and collegiate education; the excess is covered by additional grants. The Madras excess was mainly due to the Land Revenue Budget having been based on the low Budget of 1908-09; the excess was covered by additional grants. The small excess in Bombay was nominal being the result of adjustments with corresponding increases on the receipt side. It is not covered by additional grants, owing to an underestimate, *vide* 2.—Assignments and Compensations.

15. I have examined the figures of audit objections or what is known as objectionable outlay. For the expenditure audited by Civil Accountants General they are as follows:—

Amount of expenditure under objection outstanding on—

	31st July 1909.		31st July 1910.	
	Relating to 1907-08 and previous years.	Relating to 1908-09.	Relating to 1908-09 and previous years.	Relating to 1909-10.
	R	R	R	R
India . . . . .	8	3,06	11	2,90
Central Provinces . . . . .	...	21	...	13
Burma . . . . .	2	1,04	1	1,83
Carried over . . . . .	10	4,31	12	4,86

	31st July 1909. Relating to 1907-08 and previous years.	31st July 1909. Relating to 1908-09.	31st July 1910 Relating to 1908-09 and previous years.	31st July 1910 Relating to 1909-10.
	R	R	R	R
Brought forward	10	4,31	12	4,86
Eastern Bengal and Assam	63	3,87	23	305
Bengal	36	9,76	1	1,22
United Provinces	19	2,70	24	1,03
Punjab and North-West Frontier	38	1,15	1	1,70
Madras	9	1,21	5	74
Bombay	1	92	4	99
Post Office	20	1,88	4	90
TOTAL	1,96	25,80	74	14,49

I have excluded "advances recoverable" which are in no sense objectionable but are entered in objection statements in order that the recovery of the advances may be watched. The Bengal figure in 1909 was exceptional. For the large amount held under objection by the Comptroller, India Treasuries, there are some special reasons, but both in his office and elsewhere, from what I have seen of the returns, I am convinced that there is scope for a large reduction in the outstandings.

Under Railways the figures are classified according to the nature of the objection.

	R
No Estimate	2,07,36
Excess over Estimate	1,26,66
No Appropriation	16,90
Excess over Appropriation	39,70
Miscellaneous irregularities	31,63

These are the figures for the expenditure held under objection on 31st March 1910.

In the Public Works Ordinary branch, the objectionable expenditure on the 31st March 1910 was—

	R
No Estimate	32,34
Excess over Estimate	36,56
No Appropriation	4,52
Excess over Appropriation	14,23
Miscellaneous	10,95

There is of course a good deal of overlapping between the different heads, and the figures which I am not at present in a position to analyse, give an exaggerated impression of the amount under objection. The totals by Provinces and for the Military Works Services may however be stated.

	R
Punjab	18,93
United Provinces	15,99
Madras	11,49
Central Provinces	11,12
Bengal	10,05
Bombay	9,01
Military Works Services	7,54
Burma	5,28
Eastern Bengal and Assam	4,84
North-West Frontier	4,08
Minor Administrations	28



The question of Public Works expenditure incurred either without an estimate or without a grant is a difficult one. It seems clear that the ordinary rules as regards sanction cannot be observed in cases of urgency, and that this fact should be recognised and provision made accordingly. The present position does not seem to be satisfactory either for Administrative or for Account officers, and I propose to bring the matter to the notice of Government as soon as possible. My object at present in reporting the figures is to draw attention to another matter. It may be necessary to make various allowances in drawing any deduction from those figures, but there is one conclusion which I have formed definitely from a study of the returns and independently of the magnitude of the figures involved, and that is that the objections made by audit are not properly followed up. For example, I had a return from the United Provinces, various objectionable items relating to the accounts of 1907-1908 and 1908-1909 were shown, as they are required by the rules to be shown in detail, but the only explanations offered were "vouchers still awaited" or "under correspondence." The question has nothing to do with the stringency of audit. To leave items unadjusted in this way for years and to report the want of adjustment in this form is a waste of the time both of the original Audit Office, of the Executive Officers concerned, and of the Comptroller General. I shall arrange to have information showing precisely in each case where the responsibility for delay rests—whether with the Account Officer or the Executive Officer,—and Accounts Officers must understand definitely that it is their duty to see that objections are attended to and are not allowed to drag on for years to the unnecessary detriment of all the offices concerned.

16. Another case to which attention may be directed is the following.

An officer in the Archaeological Department drew certain advance for tour charges in July and again in November 1908; he drew advances for excavation work in November 1908. These advances should, of course, have been adjusted in the accounts, detailed accounts being submitted in due course with the vouchers. The necessary accounts, however, were not submitted. The Comptroller, India Treasuries' office, issued reminders with respect to the tour charges in November and December 1908, in January, February and April 1909; as regards the excavation charges they issued reminders in April 1909 and again in July, August and October of the same year. Finally they reported all the advances to the Director General of Archaeology in November 1909. Meantime—on the 20th October 1909—the officer had died, and the result was that a sum of thirteen hundred rupees was left unaccounted for, of which four hundred was recovered out of the amounts of the salary due to him at the time of his death, and the balance had to be written off under the orders of Government. The procedure followed in the account office was unbusiness-like. To avoid unnecessary correspondence and in the interests not only of the audit but of administrative officers themselves it is essential that prompt submission of accounts should be insisted on. The issue of a series of formal reminders is of little use, and delay in furnishing accounts should be brought in a more direct and personal manner to the notice of the officer concerned.

17. *March expenditure.*—I have observed frequently in the Inspection Reports of Public Works divisions by Account Officers that objection has been taken as an irregularity to a rush of expenditure in March, and I was led therefore to have a compilation made of the Public Works figures (Buildings and Roads and Irrigation). The result shows that in March 1910 the expenditure ran up to 19 per cent. of the total expenditure for the year, the expenditure in February being 9 per cent. and in no other month more than 8 per cent.

In the same connection the following figures are relevant.

*Arsenals.*—Average per month of the expenditure incurred in :—

	1905-6	1906-7	1907-8	1908-9	1909-10
First ten months . . .	4.12	3.98	4.73	4.01	3.21
February-March . . .	10.19	8.85	6.14	7.53	5.58

It is natural no doubt that an unusually large proportion of bills should be paid towards the end of the year, when special efforts are being made to clear out-

standings, but common experience indicates that part of the excess is due to an endeavour merely to use up the Budget grant of the year. From the audit point of view it is my duty to say that any tendency of this kind on the part of the executive to make compliance with the estimates the first consideration tends to scamped work and extravagance, and the point would be easy of proof by specific cases. My attention has been drawn to orders issued by the Government of Eastern Bengal and Assam with the object of reducing the rush of expenditure in March, in which it was directed that care should be taken to have payments regularly made throughout the year instead of being allowed to drift into the last month or two; these orders, if observed, should prevent work being passed without proper examination or carried out in an unnecessarily extravagant manner, but there is the danger also of expenditure being incurred which is not essential in the public service merely because money is available. There is no direction perhaps in which a more substantial or more immediate economy in the use of public money could be effected than by avoiding a rush of expenditure towards the close of the year, and the subject is one which I venture to think requires the careful attention both of Executive and Audit officers.



19. The following Imperial excesses were sanctioned by the Local Governments concerned after the close of the financial year and have not been included in the statement. The Accountants General should have advised the Local Governments that excesses over Imperial grants could not be sanctioned by Local Governments after the close of the year:—

Major heads.	Burma.	Bengal.	United Provinces.	Punjab.	Madras.	Total.
1. Refunds and Drawbacks . . .	51	22	...	...	22	95
2. Assignments and Compensations . . .	...	...	...	1	...	1
3. Land Revenue . . . . .	...	49	...	...	..	49
5. Salt . . . . .	...	...	...	...	22	22
6. Stamps . . . . .	...	...	...	...	4	4
7. Excise . . . . .	...	1	7	...	8	11
11. Forest . . . . .	...	2	...	...	...	2
23. Ecclesiastical . . . . .	...	...	2	4	...	6
29. Superannuation . . . . .	...	...	1	...	...	1
32. Miscellaneous . . . . .	...	...	12	..	2	14
<b>TOTAL</b>	<b>51</b>	<b>74</b>	<b>22</b>	<b>5</b>	<b>53</b>	<b>2,05</b>

## I.—Land Revenue.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	17,94	16,96	18,84	Improved seasons with collection of arrears and in Quetta revision of settlement.
Central Provinces . . . .	1,66,81	1,89,10	1,87,74	Owing to famine Ordinary Land Revenue was not recovered in full in 1908-09 and arrears increased by about 5,80. 1909-10 included an increase in the normal demand excluding season remissions by about 4,00 and recovery of arrears to the extent of 12,00. The deficiency compared with the Budget was chiefly in the revenue from quarries and mines owing to slackness in the manganese trade and in the receipts from waste lands.
Burma . . . .	4,09,89	4,06,70	4,19,98	Miscellaneous receipts showed an excess of about 10 lakhs over 1908-09 owing chiefly to the introduction of new rules and directions for fisheries, and to the growth of the petroleum industry. The excess would have been larger but for the suspension of the rent of the ruby mines sanctioned by the Secretary of State. There were minor fluctuations—an increase under capitation tax due to the growth of population having been largely absorbed by a decrease under Thatameda which was exceptionally high in 1908-09. The Budget did not foresee the great rise in the miscellaneous receipts.
Eastern Bengal and Assam. . . .	1,98,63	2,01,30	2,02,71	The Budget anticipated a normal growth in Ordinary Revenue more than counterbalancing a reduction in recoveries of Survey and Settlement charges. Favourable agricultural conditions and measures taken to improve collections caused an improvement over the Budget.
Bengal . . . .	2,92,78	2,99,14	3,04,85	The Budget was placed about 6,00 ahead of the actuals of 1908-09 mainly in connection with the recoveries of Survey and Settlement charges, certain recoveries having been postponed and a special minus adjustment for 1,89 having been made in 1908-09. As a result of exceptionally good harvests the Ordinary Land Revenue of 1909-10 exceeded the Budget by about 4,00 and there were special receipts exceeding 1,00 in connection with sale of waste lands and redemption of land tax.
United Provinces of Agra and Oudh. . . .	6,39,85	6,74,37	6,82,08	General agricultural prosperity following a period of distress resulted in fuller collection of current demand, as well as large collections of arrears.
Punjab . . . .	2,20,89	2,78,40	2,83,37	The Budget anticipated a considerable advance over 1908-09 owing to the recovery of suspensions following good harvests and to expected sales of proprietary sites and waste lands. The actuals considerably exceeded anticipations owing to purchases of proprietary rights by grantees on the Chenab canal and to a vigorous collection of arrears. The collection of ordinary revenue in 1908-09 fell short of the normal demand by about 23,00. The normal demand increased in 1909-10 owing to the completion of certain settlements by about 16,00 and the collections exceeded the demand by about 14,00.
North-West Frontier Province. . . .	22,51	22,48	22,56	
Madras . . . .	5,41,25	5,49,00	5,54,21	1908-09 included special receipts (2,92) in connection with the sale of an escheated estate. Allowing for this, 1909-10 marked an advance of about 14,00 due to extension of cultivation, re-settlements and realization of arrears. The normal demand excluding special season remissions increased by about 11,00 and the arrear collections increased by about 4,00. The Budget anticipated a growth of 4,00 in the normal demand and a fuller collection of the current demand to the extent of 6,00.

I.—Land Revenue.—*contd.*

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Bombay . . .	4,53,86	5,03,86	5,24,18	A part of the increase about (3,50) is nominal being due to a change in the method of adjusting <i>Kadim</i> cash allowances, revision surveys, etc., covered by <i>per contra</i> increase in expenditure under 2—Assignments and Compensations and to a smaller extent under 3—Land Revenue and 20—Police. There were also special receipts on account of premia paid for Land Revenue redemptions. But the bulk of the increase occurred under Ordinary Revenue and was due to favourable seasons. The normal demand increased by about 21½ lakhs and remissions were 6 lakhs less than in the previous year, the balance of the increase being due to a fuller collection of current demands and arrears.
Total in Rupees .	29,63,86	31,34,81	31,99,82	
	£	£	£	
Equivalent in Sterling	19,759,1	20,898,8	21,332,3	

20. Increased collections reflect the return of agricultural prosperity. The main increases in the normal demand under Ordinary Land Revenue excluding special season remissions occurred in Bombay 21½ lakhs, Madras 11 lakhs, Punjab 16 lakhs and Central Provinces 4 lakhs. An increase of about 10 lakhs in Burma ascribed to the growth of the petroleum and fishery industries may also be looked on more or less as a permanent growth of income. There were large collections of arrears and fuller collection of current demands. In the Punjab there were special receipts owing to purchases of proprietary rights by grantees on the Chenab canal.



## II.—Opium.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	...	...	3	Figure for 1909-10 represents cost price of Excise Opium imported into Baluchistan from October 1909.
Central Provinces . .	4,44	4,70	4,46	
Burma . . . .	4,82	4,50	4,56	The receipts under this head have been decreasing for some years past as a result of the policy of not pushing sales.
Eastern Bengal and Assam.	6,69	7,00	6,90	Fall in consumption due to enhancement of treasury price.
Bengal . . . .	6,44,38	5,80,70	6,90,54	The variations are due chiefly to the price of Opium. The average per chest in 1908-09 was Rs1,382; the Budget Estimate for 1909-10 was Rs1,350, the price actually obtained—on a smaller number of chests—was Rs1,612. In Excise Opium receipts there was some falling off due to restrictions imposed on supplies in certain districts.
United Provinces of Agra and Oudh.	5,58	5,95	5,86	Actuals of 1908-09 low.
Punjab . . . .	1,95	2,60	4,46	There has been a rise under this head since 1908-09 owing to the prohibition of importation of Malwa Opium which did not have full effect till 1909-10. There were large receipts also on account of cost price of Opium supplied to Native States.
North-West Frontier Province.	19	17	23	
Madras . . . .	4,30	4,40	4,59	
Bombay . . . .	2,10,42	52,38	1,09,17	The Budget anticipated on the experience of the last year that duty on some of the chests due for shipment in 1911 would be received in 1909-10, but the rush for advance payments of pass fees to secure priority of export was much greater than expected and duty was paid in, on a larger number of chests than could be exported in 1911. As there was no guarantee for priority of shipment after 1911, a considerable portion of the duty thus recovered in advance was, however, refunded, and appeared as a charge under "1—Refunds and Drawbacks." In the previous year duty was received on chests exportable in two years, viz., 1909 and 1910.
Total in Rupees . .	8,82,72	6,62,40	8,30,20	
Equivalent in Sterling	5,884,8	4,416,0	5,534,7	

21. Figures altogether abnormal due to high prices for Bengal Opium and to advance payments of pass duty on Malwa Opium.

## III.—Salt.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	1,12,45	1,13,50	1,11,45	Budget anticipated a moderate expansion but the appearance of plague at Sambhar towards the latter part of the year reduced the receipts below 1908-09.
Burma . . . .	18,90	20,00	21,01	The Budget, as usual, estimated for a progressive growth of revenue, but the importation of German salt and clearances from bond exceeded the anticipations of the Budget, and more than absorbed a slight falling off in the excise duty on local manufactures due to heavy rains, etc.
Eastern Bengal and Assam.	14,76	15,00	13,27	Importation of duty-paid salt from Calcutta where there was a fall in prices; also abolition of some private bonded warehouses.
Bengal . . . .	1,12,46	1,04,00	1,14,60	The Budget allowed for an expected growth in the consumption, but deducted 10,00 for the deferment of realization of duty owing to the introduction of the credit system of payment from 1st April 1909. That system was very little used and the Budget thus proved an under-estimate. An increase of about 50 was due to an increase in the rents of warehouses from Rs 3 to Rs 4 per 1,000 maunds.
Madras . . . .	1,06,20	1,14,50	1,06,74	The final Revised for 1908-09 was 108 lakhs, and for the Budget of 1909-10 an addition was made in view of probable increase due to removal of restriction on sales and to reduction of duty. The Revised however was too high and the anticipations of an increase were not realised partly on account of short stocks and partly on account of an advantage given by the Madras and Southern Mahratta Railway to Bombay and Goa salt.
Bombay . . . .	1,26,65	1,31,00	1,30,86	Increased consumption caused an advance over 1908-09 as anticipated in the Budget.
Total in Rupees .	4,91,42	4,98,00	4,97,93	
	£	£	£	
Equivalent in Sterling	3,276,2	3,320,0	3,319,5	

22. The improvement over 1908-09 chiefly due to increased consumption in Bombay. It is noticeable that the Bombay salt has to some extent invaded Madras territories as the result of concessions granted by the Madras and Southern Mahratta Railway. The introduction of the credit system in Bengal with effect from 1st April 1909, did not lead to postponement of payments of duty to the extent anticipated in the Budget.

## IV.—Stamps.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	4,62	4,83	4,36	Decline below 1908-09 ascribed chiefly to prevalence of plague in Ajmer. Budget estimated for a normal growth.
Central Provinces . .	29,92	28,40	31,99	There has been a rapid and continued increase under court-fee stamps which was not foreseen in the Budget. General stamps stationary.
Burma . . . .	37,76	41,00	36,12	The figures reflect a reaction after a period of land speculation on the part of native capitalists from Madras, the effects of which were accentuated by proposals to restrict alienation of land.
Eastern Bengal and Assam.	99,40	1,08,00	1,01,64	The increase which was somewhat over-estimated in the Budget, was entirely under the head of court-fee stamps and is ascribed to settlement operations and to increased valuation in private cases in Mymensingh. The Budget was too sanguine.
Bengal . . . .	1,56,00	1,66,00	1,56,17	The Budget provided for the usual expansion, but trade depression arrested the growth of the revenue as a whole, an increase under court-fee stamps being counterbalanced by a falling off under commercial and other stamps.
United Provinces of Agra and Oudh.	99,80	1,00,00	1,10,40	Increase ascribed to return of prosperity and to the filing of a very large number of cases in view of a Privy Council ruling reducing the limitation period of mortgage suits.
Punjab . . . .	46,81	46,60	48,92	The revenue was a record one. The increase was confined to court-fee stamps and it is said that good harvests induced money lenders to institute a large number of suits for recovery of debts. General stamps practically unchanged.
North-West Frontier Province.	4,87	5,10	5,21	Progressive growth.
Madras . . . .	1,08,23	1,12,25	1,14,92	The growth as a whole is normal but whereas in recent years the average increase has been 2½ lakhs under court-fee stamps and 2 lakhs under general stamps, the whole of the addition of over 6½ lakhs in 1909-10 practically was under court-fee stamps and commercial and other stamps remained stationary.
Bombay . . . .	64,21	65,00	72,51	The increase which extended both to court-fee stamps (about 5½ lakhs) and general stamps (about 3 lakhs) appears unusual, as the revenue under this head has been stationary for some years. Payment of probate duty on some large estates and development of insurance business and other transactions involving transfers of immovable property are referred to as explaining the increase.
Total in Rupees . .	6,51,62	6,71,18	6,82,24	
Equivalent in Sterling	£ 4,344,1	£ 4,474,5	£ 4,548,3	

23. The following statement shows the growth of Stamp Revenue in the last twenty years—general and court-fee stamps being shown separately. The figures for 1889-90 have been taken as 100 in each case and those for every succeeding fifth year calculated in proportion :—

	General stamps.	Court-fee stamps.
1889-90 . . . . .	100	100
1894-95 . . . . .	112	114
1899-1900 . . . . .	113	123
1904-05 . . . . .	138	138
1909-10 . . . . .	168	168

24. It is impossible here to examine the figures in any detail, but it may perhaps be noted that the rate of expansion has been strangely similar under both heads, that it has been very much more rapid in the last ten years than in the ten years preceding and that the movement in the last triennium seems to be a departure from the previous line of development inasmuch as between 1907-08 and 1909-10 the income from court-fee stamps has increased by 44 lakhs and the income from general stamps by only a lakh. There is no head of our revenue in which good and bad seasons are adduced more differently as explanations either of increase or decrease, but the matter, I suggest, is worthy of deeper enquiry. What are the reasons for any abnormal increase of litigation, do court-fees decline in times of scarcity and increase in prosperous seasons, are general stamps an index to the indebtedness of the people, these and others that suggest themselves are important questions, and the stamp returns are worth understanding.

## V.—Excise.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	15,77	16,27	16,30	Increased consumption in Ajmer and Indore.
Central Provinces . . . . .	66,16	80,00	68,88	The recovery from the effects of scarcity has been slower than estimated, the revenue during the first half of the year having been even less than that in the corresponding period of previous year. There was an improvement in the second half.
Burma . . . . .	77,19	79,50	76,49	The policy of greater restriction in issues to consumers caused a reduction in sales of opium and more than absorbed a growth in the receipts from liquors. The effects of the restrictions were not sufficiently allowed for in the Budget.
Eastern Bengal and Assam.	70,36	74,08	73,08	License fees were a lakh higher than in 1908-09, as the result chiefly of payments in advance on account of 1910-11, and a fall in price led to an increased consumption of ganja, the duty on which rose from 9,06 to 10,85. Opium was affected by an enhancement of the Treasury price, consumption seems to have decreased but a slightly larger revenue was secured.
Bengal . . . . .	1,70,01	1,79,00	1,67,92	The Budget provided for an advance as usual but there has been a material set back owing to a heavy drop in license fees on the abolition of outstills and introduction of the distillery system in Behar, and also owing to restrictions on the supply of opium, partly counterbalanced by increase under duty on ganja due to larger consumption ascribed to the cheapness of the drug and to larger exports to Nepal.
United Provinces of Agra and Oudh.	85,62	95,75	86,77	The Budget allowed for normal revenue on the return of prosperous seasons but the effects of scarcity on this head of revenue continued well into the year, and the turning of the tide came only in the latter half of the year.
Punjab . . . . .	47,60	50,50	43,23	Excise receipts have risen rapidly in recent years and in 1908-09 were 5½ lakhs higher than in 1907-08. The drop in 1909-10 is under country liquor and is ascribed partly to the introduction of new rules from 1st April 1909 which imposed certain restrictions on licensees and made them cautious in bidding and partly to an enhancement of duty, to evade which liquor in large quantities was purchased before the beginning of the year. The fall was partly covered by normal growth under opium.
North-West Frontier Province.	2,86	3,20	3,19	Progressive growth.
Madras . . . . .	2,54,43	2,65,00	2,69,35	The growth of revenue was not quite so high as in 1908-09 and in 1907-08. Of the total increase of 15 lakhs about 9 lakhs were on account of toddy revenue. An increase of some 2 lakhs under opium appears to have been due chiefly to an enhancement in the retail selling price.
Bombay . . . . .	1,68,45	1,74,00	1,75,47	The excess of actuals over Budget occurred under gain on sale proceeds of opium and under duty on ganja. As compared with the actuals of the previous year the bulk of the increase (6 lakhs) was under country liquor, the figures represent an increase in consumption following a good harvest and the celebration of a large number of marriages which has been postponed during the "Sinhast" and an enhanced rate of duty in certain districts, an increase in the rate of tax on date trees, and a decrease under fees for retail licenses as the result of a modified auction system introduced with a view to the elimination of reckless bidding. There was also some increase in the consumption of ganja.
Total in Rupees . . . . .	9,58,45	10,17,30	9,80,68	
Equivalent in Sterling	£ 6,389,6	£ 6,782,0	£ 6,537,9	

25. The difference between Budget and actuals is striking. The revenue during the first seven months of the year was actually less than in the corresponding months of the year 1908-09 when the country was suffering from famine. It would seem that recovery was slower than anticipated, but it is believed that the result was due partly to large changes in the excise system which unsettled the trade and the period was one unfavourable for marriages. I observe that the revenue from ganja, bhang, etc., which was almost steady at 88 to 88½ lakhs in 1905-06—1907-08 has risen by 11 per cent. to 98½ lakhs in 1909-10.

VI.—Provincial Rates.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	53	25	28	1908-09 figure abnormal due to advance payments of duty on Malwa opium to secure priority of export.
Eastern Bengal and Assam.	16,66	17,52	16,60	There has been no increase of revenue under this head since 1907-08. In 1908-09 it was observed that no coercive measures were taken in many districts to realise the dues, and in 1909-10 the normal growth did not occur as valuation and revaluation work was not completed in certain parts of Eastern Bengal.
Bengal . . . .	38,11	38,16	39,77	Realisations of arrear demands and revaluations in the Sonthal Pergannahs with effect from 1st April 1909.
United Provinces of Agra and Oudh.	24,28	23,98	23,88	There were some arrear collections of rates on Wards' Estates in 1908-09.
Punjab . . . .	37	23	33	The increase over the Budget is mainly due to the unexpected realization of suspended Patwar Cess.
North-West Frontier Province . .	9	4	2	
Total in Rupees . .	80,04	80,18	80,68	
	£	£	£	
Equivalent in Sterling	533,6	534,5	539,2	

26. The remarks of the Accountant General, Eastern Bengal and Assam, would seem to indicate the accumulation of arrears in that province. The Accountant General was addressed on the subject and explains that there have been some excesses over the Budget proportion in 1910-11 probably due to the realisation of these arrears. But the attention of the revenue authorities may be drawn to the subject.

## VII.—Customs.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India	17	38	27	
Central Provinces	1,98	2,10	2,17	A steady and progressive condition of the mills led to an increase in the excise duty on cotton manufactures.
Burma	1,24,08	1,52,55	1,35,23	In 1908-09 a late commencement of the rice season and the diversion of the rice trade to non-dutiable Indian ports on account of the distress in India severely affected the export duties. The Budget anticipated an improvement of about 30,00 in 1909-10. This proved too sanguine and the improvement amounted to about 20,00. On the other hand, the revenue from import duties was exceptionally high in 1908-09 representing an overstocking of the local markets. The Budget allowed for a decrease of 2 lakhs under this head but the actuals were 8 lakhs lower than in the previous year.
Eastern Bengal and Assam.	1,09	1,40	1,13	Import duties overestimated.
Bengal	2,03,49	2,07,13	2,29,23	Under import duties the striking figures that account for an increase of 20 lakhs, are sugar (plus 3,57) due to heavy imports from Java, cotton manufactures (plus 15,73) and silver (plus 3,04). On the other hand there was a falling off under petroleum of 2,54 as a result of the increasing competition of Burma oil. Export duties also went up about 5 lakhs in consequence of larger exports of rice.
United Provinces of Agra and Oudh.	1,73	2,00	1,66	
Punjab	10	11	6	
Madras	68,52	69,62	60,66	Some 5 lakhs of the falling off as compared with 1908-09 occurred under cotton manufactures, the market for which was seriously congested by the large imports in that year and export duties on rice decreased by 2½ lakhs.
Bombay	3,23,69	3,18,84	3,14,36	Import duties which form the bulk of the charges under this head were expected in the Budget to fall below 1908-09 by about 8,00, a heavy reduction (21,00) under silver below the abnormally high figures of 1908-09 being partly covered by expected improvements under cotton manufactures (4,00) other metals (2,00) and manufactured articles (5,00). The actual decline in silver as a result partly of the newly imposed import duties was 14 lakhs, but the estimates under manufactured articles and cotton manufactures were not worked up to. On the whole there was a deficiency under imports compared with 1908-09 of about 14,00, the changes under heads other than silver about balancing, but this deficiency was partly covered by improvements under export duties chiefly rice and in the excise duty on cotton manufactures due to an increase in the number of local weaving mills.
Total in Rupees	7,24,84	7,53,81	7,44,77	
	£	£	£	
Equivalent in Sterling	4,832,3	5,025,4	4,965,1	

## 27. The principal figures are—

	1908-09.	1909-10.
	₹	₹
See Customs—Imports	5,98,09	5,89,61
"    Exports	81,81	1,04,64
Excise duty on cotton manufactures	35,44	40,06

The improvement has therefore been mainly under export duties (on rice) and to a smaller extent under Indian cotton manufactures. In the case of imports there was a decrease of 14 lakhs under silver (see Bombay), otherwise there would have been a small increase, but the fortunes of the different ports seem to have varied very much, Bengal for example returning an increase of nearly 16 lakhs under cotton manufactures, while in Madras and Burma the markets are said to have been congested by the imports of the previous year.



## VIII.—Assessed Taxes.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	25,09	25,34	26,01	Increase over 1908-09 mainly under deductions from salaries, etc. The increase in the Military Department which was unusually large was not foreseen in the Budget.
Central Provinces .	5,77	6,00	5,47	The decline is attributed to a fall in the profits of manganese contractors.
Burma . . . .	17,95	18,63	18,34	The Budget estimate of the usual growth of revenue proved a little too high on account of depression of trade, and the decrease in land speculation referred to under IV.—Stamps.
Eastern Bengal and Assam.	11,80	12,40	12,13	Normal growth somewhat retarded by the dullness of jute trade in the Dacca and Rajshahi divisions.
Bengal . . . .	56,43	58,00	55,86	General depression in trade checked growth of revenue.
United Provinces of Agra and Oudh.	23,02	22,50	22,18	Figures of 1908-09 abnormal in consequence of tax on high profits of grain dealers in famine times.
Punjab . . . .	14,16	14,50	14,58	
North-West Frontier Province.	1,30	1,35	1,32	
Madras . . . .	29,91	30,50	30,74	
Bombay . . . .	47,58	48,50	47,21	The Budget estimated for a moderate increase due to careful administration, but the year 1908 which formed the basis for the assessment in 1909-10 not having been a good one for the cotton industry, the revenue was worse than in 1908-09, while the receipts under "Profits of Companies" fell off by nearly 2 lakhs. There was, however, an increase of over a lakh in the assessment of general incomes (Part IV).
Total in Rupees .	2,33,01	2,37,77	2,33,34	
	£	£	£	
Equivalent in Sterling	1,553,4	1,585,2	1,558,9	

28. The following statement shows the growth of revenue under this head for the last five years :—

	R
1905-06 . . . . .	1,98'21
1906-07 . . . . .	2,13,57
1907-08 . . . . .	2,25,62
1908-09 . . . . .	2,33,01
1909-10 . . . . .	2,33,84

Trade depression in 1908 is adduced as having adversely affected the profits of companies on which the assessment of 1909-10 was based, but if the Revised Estimate for 1910-11, which is 2,36,38 proves to be correct, the arrest of normal growth is somewhat striking.

29. I have compared the 1909-10 figures with those of 1905-06 and find the following variations in the rate of progress :—

Central Provinces . . . . .	No increase
United Provinces . . . . .	+ 7 per cent.
India . . . . .	+ 15 " "
Punjab and Madras . . . . .	+ 18 " "
Bombay, Burma, Bengal and Eastern Bengal and Assam . . . . .	+ 20 to 25 per cent.

It seems that some of these variations must be due to scarcity, but the subject is one in which intra-provincial comparisons, both in respect of methods of assessment and of the results attained, though difficult, might not be unfruitful.

## IX.—Forest.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	4,90	6,50	5,31	The revenue in 1908-09 was exceptionally low, in consequence of small sales of padouk timber in Port Blair. There has been some recovery though very much less than anticipated in the Budget.
Central Provinces . .	20,78	25,00	20,78	The actuals of the year 1907-08 were badly affected by scarcity and a recovery was expected. But the Budget Estimate has proved too sanguine, owing to the fact that some portion of the year fell within a "Singhaat" or non-marriage year, to the grant of extra grazing concessions in Berar, and to a fall in the revenue derived from grass in the Southern Circle—years of very good rainfall not being favourable to the growth of such revenues.
Burma . . . .	92,49	90,00	93,68	The improvement over 1907-08 was due to a favourable season and to larger extraction of timber by lessees and purchase contractors partly set off by the restriction on departmental operations and by the suspension of Kheddah operations. The Budget was an under-estimate having been framed before the improved collections of February and March 1909 were known.
Eastern Bengal and Assam.	14,46	17,02	15,35	Excess over 1908-09 due to arrear realisations of sleepers purchased by the Assam Bengal Railway in 1908-09. Non-acceptance by the same railway of some further supplies in 1909-10 prevented realisation of the full Budget Estimate.
Bengal . . . .	11,85	13,00	10,81	The Budget anticipated an advance, but owing to the general depression in the timber market this anticipation was not realised. On the other hand there was a material decline below 1908-09 due to the effect of the cyclone of October 1909.
United Provinces of Agra and Oudh.	21,75	24,50	23,01	The receipts in 1908-09 were seriously affected by famine. The 1909-10 figures indicate a recovery, but not to the extent anticipated in the Budget.
Punjab . . . .	12,89	12,61	10,33	A system was introduced some time back under which instead of logs and sleepers being cut by the Department, trees were sold to contractors as they stood and the falling off in the receipts of 1909-10, is due mainly to the gradual exhaustion of the stock of timber extracted under the old system. In addition an item of 51 due as contribution to the North-West Frontier Province on account of the Hazara forest was in 1909-10 taken in reduction of receipts instead of being adjusted as in previous years on the charge side. It should be observed that there has been a steady decline under this head since 1904-05 when the receipts were 18½ lakhs.
North-West Frontier Province.	1,23	2,72	1,73	Excluding Punjab contribution on account of Hazara forests which amounted to 25 in 1908-09 and 1,11 and 51 respectively in the Budget and accounts of 1909-10, there was some increased sale of timber in 1909-10, but the Budget anticipations were not realised owing chiefly to reduced sale of scantlings and to the postponement of the proposed sale of Jhelum circle trees.
Madras . . . .	38,91	40,80	41,78	Progressive growth arrested in 1908-09 but showed a revival in 1909-10, due to extensive departmental operations, to increased sales of fuel from Government depôts and to increased competition for bamboos. The growth of receipts is however more than covered by increase in expenditure <i>vide</i> 11—Forest.
Bombay . . . .	35,87	37,00	37,58	The growth of revenue under this head received a set back in 1908-09 after which the Budget expected a revival in 1909-10. That the actuals were somewhat better than the Budget was due mainly to competition resulting in higher prices and the excess would have been greater but for a deficiency under removals by Government Agency due mainly to dilatoriness in delivery and in realisation of bills.
Total in Rupees . .	2,55,13	2,39,15	2,60,31	
	£	£	£	
Equivalent in Sterling	1,700,9	1,794,3	1,735,4	

## IX.—Forest—contd.

30. *Primâ facie* the substitution of a system of selling standing trees in place of departmental felling in the Punjab should lead to some reduction in expenditure, but I have not been able to ascertain whether a saving has actually occurred.

31. The following statement shows the revenue and expenditure of the Department for the past five years :—

					Receipts.	Expenditure.
					IX—Forest.	II—Forest.
					R	R
1905-6	.	.	.	.	2,66,75	1,42,59
1906-7	.	.	.	.	2,64,99	1,40,93
1907-8	.	.	.	.	2,59,79	1,46,36
1908-9	.	.	.	.	2,55,13	1,48,27
1909-10	.	.	.	.	2,60,31	1,50,26

There has been a considerable increase in the expenditure along with a contraction of the revenue. This may be accounted for on the one hand by reorganisation of the department, and on the other by unfavourable seasons, but the figures are noticeable as contrasting with those of the previous quinquennium during which, while there was an increase of 33 lakhs in expenditure the receipts rose from 1,95 to nearly 2,67 lakhs.

## X.—Registration.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	21	20	22	
Central Provinces . .	2,78	2,50	2,97	The Budget was based on the anticipation that the revenue under this head would fall with the advent of a prosperous agricultural season.
Burma . . . .	1,93	2,03	1,83	The deterioration noticed last year has continued and is ascribed to general stringency of the money market and diminished transactions in land.
Eastern Bengal and Assam.	9,77	10,25	9,59	The revenue under this head increased steadily up to 1908-09. The drop in 1909-10 is attributed to completion of settlement operations in one district and advent of favourable seasons.
Bengal . . . .	14,26	15,60	13,53	The falling off appears abnormal, as there has been a steady growth of revenue for some years. It is ascribed to a decrease in the number of mortgages and sales consequent on good crops.
United Provinces of Agra and Oudh.	5,67	5,50	6,29	Renewal and registration of an unusually large number of documents owing to the Privy Council ruling reducing limitation periods in certain cases and to continued indebtedness following famine.
Punjab . . . .	3,14	3,17	3,21	
North-West Frontier Province.	37	40	39	
Madras . . . .	19,48	19,75	19,38	Decrease due to reduction of registration fees on small value documents partly covered by increased search fees.
Bombay . . . .	7,03	7,04	7,15	
Total in Rupees . .	64,64	66,36	64,56	
	£	£	£	
Equivalent in Sterling	430,9	442,4	430,4	

32. There was an abnormal decline in Bengal.

33. This is another head the figures of which are valuable as an indication of economic conditions. Putting aside the growth over a series of years the following figures are interesting from a revenue as well as from an economic standpoint.

	Fee income per head of popula- tion.	Number of documents per 1,000 of popula- tion.
Central Provinces . . . . .	3.963	4.187
Burma . . . . .	3.481	3.953
Bengal . . . . .	5.385	13.130
United Provinces . . . . .	2.249	3.690
Punjab . . . . .	2.816	3.508
Madras . . . . .	9.614	27.542
Bombay . . . . .	6.524	8.258

This indicates clearly the different conditions of land tenure, etc., in various provinces, but I am informed that an additional cause of variation is to be found in the scale of fees. Thus the number of documents is nearly the same in the Punjab and in the United Provinces but the income per head is lower in the United Provinces because smaller fees are charged.

## XI.—Tributes from Native States.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	20,66	19,61	18,87	1908-09 swollen by recovery of arrears. Deficiency compared with Budget due to non-payments chiefly 57 by Bundi, 7 by Dewas and 13 by other petty States.
Central Provinces .	2,48	2,39	2,39	The receipts in 1908-09 were swollen by the recovery of arrears.
Burma . . . .	4,50	3,89	4,02	Larger remissions were granted than in 1908-09.
Eastern Bengal and Assam.	50	50	50	
Bengal . . . .	34	34	52	The tributes of some of the States were enhanced during the year.
Punjab . . . .	2,84	2,77	3,77	Recovery of the balance of Nazrana (1,00) on the succession of the Chiefship of the Mandi State.
Madras . . . .	45,03	45,08	44,97	Discontinuance of the Peshkash of 11 from the Laccadive Islands in consequence of their cession to Government.
Bombay . . . .	12,05	13,40	13,21	1908-09 figures abnormal. In 1909-10 there were some arrear recoveries from Kathiawar and special succession receipts from Limbdi State and the Khadal Taluka but these increases were more than covered by a special deduction of 82 on account of excess recoveries from the Kutch Durbar towards the cost of troops stationed at Bhuj.
Total in Rupees . .	88,45	87,98	88,25	
		£	£	
Equivalent in Sterling	589,6	586,5	588,3	

## XII.—Interest.

Province.	Accounts, 1908-09.	Budget, 19 9-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	65.31	55.35	68.87	High actual due to a larger overdraft of capital by the Bengal Nagpur Railway, to the recovery of interest on funds advanced to the Company for the construction of new extensions and to the recovery of arrears of interest on the cost of rolling stock originally purchased from State funds, but eventually transferred to the Capital Account of the Indian Midland Railway.
Central Provinces . . . . .	1.54	1.90	2.58	The figures are abnormal owing to famine advances.
Burma . . . . .	1.21	1.11	1.13	
Eastern Bengal and Assam.	1.40	1.21	1.51	Good seasons led to larger repayment of agricultural loans than the Budget anticipated.
Bengal . . . . .	17.88	23.27	19.92	The increase over 1908-09 was the result of the large advances made in 1908-09. The decrease compared with the Budget was due partly to non-realisation of 40 on account of loans to the Calcutta Port Fund and 50 due from Sir Prodyot Kumar Tagore, but occurred chiefly under agricultural loans. Under this head the Budget was based on an estimate of the mean outstanding balance and this proved to be high both because the amount advanced during the year was less and the repayments considerably higher than anticipated.
United Provinces of Agra and Oudh.	13.19	16.63	16.19	The increase is due to recovery of famine loans which began on a large scale only about December 1908.
Punjab . . . . .	3.25	3.38	4.01	Recovery of suspensions of agricultural loans in a favourable season.
North-West Frontier Province.	13	13	12	
Madras . . . . .	7.64	8.71	8.40	Increase over 1908-09 due to interest on fresh loans taken by the Madras Port Trust and Corporation and to increased recoveries of interest on land improvements and agricultural loans. The last was somewhat over-estimated in the Budget.
Bombay . . . . .	23.11	24.75	29.70	Budget anticipated an increase over 1908-09 owing to realisation of arrears in the Imperial Section and to increase in the rate of interest on agricultural loans in the Provincial section, but exceptionally favourable agricultural conditions and prompter collections under an improved system of takavi accounts led to an improvement in actuals in the Provincial Loans Account. The improvement anticipated in the Imperial Section did not occur.
Total in Rupees . . . . .	1,84.66	1,36.34	1,52.49	
	£	£	£	
Equivalent in Sterling . . . . .	897.7	908.9	1,016.6	
England . . . . .	82.6	109.4	167.7	The sums available for investment were larger, and the rate of interest obtained was higher, than was estimated. The figures for 1908-09 were specially low.
Total including England.	987.3	1,018.3	1,184.3	

34. Increased recoveries mainly in connection with Home cash balances Capital Transactions with Railways and Famine loans.



## XIII.—Post Office.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Postage realised in cash	14,29	14,70	14,79	Normal growth.
Gross sale of postage and unified stamps—				
Ordinary . . .	2,59,17	2,68,00	3,03,30	
Service . . .	43,22	45,84	46,09	
Total	3,02,39	3,13,84	3,49,39	Normal expansion and gradual substitution of postage for telegraph stamps which began in 1908-09 and was complete with effect from April 1909. Budget did not provide for the increased substitution in 1909-10.
Deduct—				
Civil Department share	18,95	18,95	18,95	
Telegraph Department share.	70,68	63,50	1,03,95	Budget repeated figure of Revised Estimate for 1908-09 which itself was an underestimate and it did not allow for the further substitution of postage for telegraph stamps.
Payments to English, Colonial and other Foreign Post offices.	1,80	2,00	1,60	Budget based on previous actuals was an over-estimate, actuals for 1907-08 having been specially high.
1 . . .	91,43	84,45	1,24,50	
Net sale of postage stamps.	2,10,96	2,29,39	2,24,89	
Passenger service receipts.	26	24	18	
Money Order receipts .	46,61	48,50	47,61	The growth which was about 2½ lakhs per annum between 1904-05 and 1907-08 has contracted to 1½ lakhs and 1 lakh, respectively, in 1908-09 and 1909-10 and the Budget expectations have not been worked up to.
British Postal Order receipts.	14	18	12	
Fees and Petty receipts.	1,58	1,56	1,49	
Total India in Rupees .	2,73,84	2,94,57	2,89,08	
Equivalent in Sterling	£ 1,825,6	£ 1,963,8	£ 1,927,2	

35. Owing to heavy reduction of rates from October 1907 and to stagnation in trade there was practically no expansion of the revenues in 1908-09 but the forward movement began again from 1909-10. The total revenue figures commencing from 1905-06 were R2,47,40; R2,62,67; R2,73,60; R2,73,84; and R2,89,08.

36. The check in the growth of Money Order receipts is ascribed by the Accountant General to the reduction of fees on insured covers, remittances of 50 and above being cheaper by insured covers than by Money Order, and to the introduction of universal currency notes. The reduction of fees referred to has been in force however since 1905, and it is not clear why it should have had any special influence in 1909-10. The new currency notes were introduced only a few weeks before the close of the year, and can scarcely have had any effect: indeed the Accountant General has noticed that there was a considerable improvement in Money Order receipts in the last three months of the year. So far as my information goes it would seem that the explanation must be sought in some other direction.

## XIV.—Telegraph.

	Accounts, 1908-09.	Budget, 1909-10	Accounts, 1909-10.	Local Account Officer's Explanation.
Indian . . . .	1,31,60	1,27,00	1,17,09	The falling off in comparison with the previous year was due to general depression in internal trade, to reduction in the number and length of "State" telegrams, to use of the lower class as a general rule in the case of State messages and to the reduction of rate for rent and maintenance of wires supplied to railways from Rs. 2.3 to Rs. 3 per mile of wire with effect from 1st April 1909.
Indo-European .	11,00	14,77	17,71	The smaller revenue as compared with the Estimate was due mainly to the introduction of reduced rate for messages from 1st January 1909, to a decrease in the number and length of official messages, and to the use, for such messages, of the new "Ordinary" class.
Total India in Rupees .	1,45,69	1,41,77	1,34,80	The improvement as compared with the actuals of the previous year and the Budget Estimate was due chiefly to larger transit message receipts from the Indian Telegraph Department due to fluctuations in traffic. The collections in the Gulf section also were better.
Equivalent in sterling	£ 971.3	£ 946.1	£ 898.7	
England . . . .	6.8	5.0	4.2	In comparison with 1908-09, and the Budget Estimate, the decrease was due to a fall in the receipts for messages <i>via</i> Turkey, owing to interruptions in the Turkish lines.
Total including England .	978.1	950.1	902.9	

37. The receipts of the Indian Telegraph Department were less than in 1908-09 by R14,51. The takings under message revenue alone show a decrease of 14,83, entirely under "Inland," but the greater portion of this loss was merely nominal being represented by a decrease of R8,29 in connection with State telegrams and followed on the instructions issued to Government Officials in Department of Commerce and Industry Resolution No. 1861-1894-50 of 4th March 1909. The decrease under "private" messages was R6,54 and is attributed to general depression in internal trade. There was also a loss of 64 under rents of wires, etc., leased to railways and canals owing to the reduced rate charged in accordance with Department of Commerce and Industry, Resolution No. 11279-11,299-242 of 14th December 1908. On the other hand there was an improvement of R52 in the recoveries from guarantors due to increase in the number of guaranteed lines and offices, and an improvement of 44 under rent of local and private lines owing to an increase of 897.59 in the wire mileage.

38. The Budget was placed at the same figure as the Revised Estimate for 1907-08, and did not allow for the usual growth in revenue which had taken place in recent years, as the effect of the change in the Inland Tariff which was introduced from the 1st January 1909 could not be properly gauged. Revised rates trade depression and a very considerable decrease both in the number and average value of State messages during the year, combined to lower the actuals very much (R9,91) below Budget anticipations. The greater part of the loss occurs in connection with State messages and against this must be set off the reduced expenditure against service heads.

## XV.—Mint.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	58	8,79	36	Smaller demands for scales and other miscellaneous supplies led to a reduction below 1908-09. The Budget anticipated a gain of 8,00 as profits on the circulation of bronze coins but the return from circulation of such coins issued during the famine continued during 1909-10 and there was a loss of 7,48 charged under 17— Mint.
Bombay . . . .	14,82	12,37	12,54	1908-09 and 1909-10 included special items, not provided for in the Budget, amounting to over 3,00 on account of fees for coining dollars. Excluding these special items, the Budget for 1909-10 placed the receipts at about 1,70 above the actuals of 1908-09, owing to increasing profits consequent on increased nickel circulation. The actual profits were larger by about 1,50 and there was some unexpected gain on Shrinagri coins and subsidiary coins for the Straits Government received for recoinage at the Mint.
Total in Rupees .	15,40	22,16	18,89	
	£	£	£	
Equivalent in Sterling	102,7	147,7	125,9	

## XVI A.—Law and Justice—Courts of Law.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	1,48	1,79	1,57	Budget over-estimated commissions and fees realised by the Administrator General, Bengal.
Central Provinces .	1,99	2,00	2,21	Magisterial fines showed an increase.
Burma . . . .	4,64	4,71	4,66	
Eastern Bengal and Assam.	3,73	3,84	4,01	
Bengal . . . .	6,40	6,00	6,01	There were special receipts in 1908-09 on account of sale proceeds of unclaimed and escheated property.
United Provinces of Agra and Oudh.	5,24	5,15	6,02	Improved receipts from fees for process serving distraint and attachment as well as from magisterial fines and forfeitures.
Punjab . . . .	4,02	3,75	4,06	Increased receipts from magisterial fines and record office fees made up for a special credit in 1908-09 on account of balance of Bar and Reserve Fund.
North-West Frontier Province.	93	97	1,02	
Madras . . . .	7,70	7,55	8,45	There was a marked increase in magisterial fines.
Bombay . . . .	5,89	5,80	5,99	Minor improvement chiefly in record-room receipts.
Total in Rupees .	42,02	41,36	44,00	
	£	£	£	
Equivalent in Sterling	280,1	275,7	293,3	

XVI B.—Law and Justice—Jails.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	2,89	2,93	2,81	
Central Provinces . .	2,16	2,10	2,56	The increase is due to un-anticipated large orders from the Supply and Transport Department, some of the private contractors having failed to meet the demand.
Burma . . . .	4,16	4,40	4,04	The demand for jail-made articles was over-estimated.
Eastern Bengal and Assam.	4,20	3,99	3,44	Abolition of manufacture of lubricating castor oil in the Rajshahi Central Jail not allowed for in Budget.
Bengal . . . .	9,21	11,68	8,59	Cessation of demand for tents from the Ordnance and Police Departments.
United Provinces of Agra and Oudh.	8,77	4,02	3,41	Falling off in the demand for jail supplies. Sale proceeds of quinine for free distribution taken by reduction on the charge side with effect from 1909-10.
Punjab . . . .	2,00	2,00	2,56	Recovery of outstandings and an increase of demand for jail supplies following an order issued by the Local Government to secure the employment of jail labour in the manufacture of certain articles required for Government offices.
North-West Frontier Province.	20	21	18	
Madras . . . .	6,16	5,40	5,06	The falling off is attributed to lack of orders from the Ordnance Department and to a reduction in the prices of jail-made tents, but the 1908-09 figure was exceptionally high and the 1909-10 receipts were little below the recent average.
Bombay . . . .	2,18	2,35	1,89	Decrease mainly nominal due to discontinuance of usual adjustment crediting this head with the value of convict labour at the Yeravda Jail Press by <i>per contra</i> debit to 30.—Stationery and Printing.
Total in Rupees . .	86,98	89,10	84,58	
	£	£	£	
Equivalent in Sterling	246,8	260,7	230,2	

39. There was a contraction of manufactures in Eastern Bengal and Assam and a noticeable falling off in demands for Jail supplies in Burma, Bengal and the United Provinces. On the other hand the Punjab Government issued a circular order for a wider use of Jail-made articles in Government offices.

## XVII.—Police.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	43	45	47	
Central Provinces . . . . .	23	25	25	
Burma . . . . .	2,27	2,31	2,06	Minor fluctuations mainly in fines in gambling cases.
Eastern Bengal and Assam.	1,76	2,00	1,36	Decrease as compared both with accounts and Budget was under Punitive Police, the receipts on account of which were high in 1908-09.
Bengal . . . . .	1,81	1,45	1,89	Punitive Police recoveries high both in 1908-09 and 1909-10.
United Provinces of Agra and Oudh.	87	88	93	
Punjab . . . . .	5,78	5,57	5,69	
North-West Frontier Province.	71	71	62	
Madras . . . . .	5,92	4,45	4,92	Punitive Police recoveries specially high in 1908-09.
Bombay . . . . .	3,94	4,40	3,96	Budget included contributions for Excise fees transferred to V.—Excise in the accounts for 1908-09 and 1909-10.
Total in Rupees . . . . .	23,72	22,47	22,34	
	£	£	£	
Equivalent in Sterling	158,1	149,8	148,9	

## XVIII.—Receipts from Ports and Pilotage.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Burma . . . . .	4,47	4,73	4,82	There was an increase over 1908-09 in the receipts from coast light dues.
Eastern Bengal and Assam.	8	12	9	
Bengal . . . . .	15,56	15,31	15,22	Ordinary fluctuations in Pilotage Receipts.
Bombay . . . . .	89	90	88	
Total in Rupees . . . . .	21,00	21,06	21,01	
	£	£	£	
Equivalent in Sterling	140,0	140,4	140,1	



## XIX.—Education.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	26	26	29	
Central Provinces . .	96	90	1,09	The increase was caused by the establishment of a Mahomedan High School in Perar, by a rise in the number of students and by larger sales of books from the Government Book Depot, Badnera.
Barma . . . .	1,38	1,73	1,75	The taking over by Government of certain Municipal Schools, the opening of new schools and the general increase in the school-going population, accounted for the increase over the actuals of past year.
Eastern Bengal and Assam.	2,32	2,34	2,63	Growth of Government College fees.
Bengal . . . .	7,18	7,75	6,07	The actuals of 1908-09 included special receipts (1,60) on account of refunds made by District Boards of the amounts placed at their disposal in the previous years for the construction of Guru Training Schools. Similar special receipts to the extent of 2,00 were considered likely in the Budget but none were realised. There has been a slight growth in the income from fees.
United Provinces of Agra and Oudh.	2,51	2,48	2,48	
Punjab . . . .	3,03	3,20	4,78	Special credit on account of recovery of 1,40 from the Aitchison College on account of contribution towards the expenses of establishment up to the end of 1909-10.
North-West Frontier Province.	...	1	1	
Madras . . . .	2,03	2,05	1,79	Decrease in fees due chiefly to the fact that under the new University Regulations, there was no B.L. class in the Spring term of 1910.
Bombay . . . .	4,09	4,10	4,09	
Total in Rupees . .	23,76	24,82	24,88	
	£	£	£	
Equivalent in Sterling	158,4	165,5	165,9	

## XX.—Medical.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	8	8	7	
Central Provinces	10	7	9	
Burma . . . .	50	56	64	
Eastern Bengal and Assam.	60	69	57	Expectation of receipts from sale of quinine not realised.
Bengal . . . .	2,82	2,90	2,90	
United Provinces of Agra and Oudh.	36	38	38	
Punjab . . . .	34	28	46	Specially high receipts on account of sale of vaccine lymph.
North-West Frontier Province.	1	1	1	
Madras . . . .	1,19	1,13	1,21	
Bombay . . . .	2,28	2,24	2,28	
Total in Rupees	8,33	8,34	8,61	
	£	£	£	
Equivalent in Sterling	55,5	55,6	57,4	
England . . . .	1,0	9	8	
Total including Eng-land.	56,5	56,5	58,2	

## XXI.—Scientific and Other Minor Departments.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	1,86	1,49	2,68	1909-10 included special receipts chiefly on account of the cost of mules supplied to the Military Department by the Civil Veterinary Department.
Central Provinces .	78	79	94	The sale of cattle from cattle-breeding farms exceeded the Budget and the actuals of the previous year following the acquirement of new areas for purposes of experiment.
Burma . . . .	5	4	4	
Eastern Bengal and Assam.	64	88	41	There was a falling off due to decrease in the immigration of coolies for the Tea Industry. About 22 on account of contributions from local bodies on account of pay of veterinary assistants, included in the Budget have been taken in the accounts by deduction from expenditure.
Bengal . . . .	2,86	3,31	3,47	Opening of new agricultural farms anticipated in the Budget and the expansion of the pice packet system of sale of quinine partially allowed for in the Budget, led to the increase over 1908-09.
United Provinces of Agra and Oudh.	1,46	1,40	1,38	Falling off in garden receipts.
Punjab . . . .	1,02	1,08	1,09	
Madras . . . .	6,55	6,20	5,43	Cinchona plantation receipts in 1908-09 were a lakh higher than usual.
Bombay . . . .	64	85	78	Slight growth due to extension of farms.
Total in Rupees .	15,81	15,99	16,16	
	£	£	£	
Equivalent in Sterling	106,4	106,6	107,7	
England . . . .	1,2	1,2	1,8	Included the excess of receipts over disbursements in closing the accounts of the Franco-British Exhibition, London, 1908.
Total including England.	106,6	107,8	109,5	

## XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	8,62	3,79	2,94	Deficiency due chiefly to arrears.
Central Provinces . .	1,18	1,02	1,15	
Burma . . . .	1,20	1,24	1,01	Reduction of rates of subscription under the Indian Civil Service Family Pension Regulations with effect from August 1908 was not allowed for in the Budget.
Eastern Bengal and Assam.	83	78	80	
Bengal . . . .	2,21	2,15	2,34	A larger number of officers were lent to Foreign Service than anticipated in the Budget.
United Provinces of Agra and Oudh.	2,77	2,90	2,79	
Punjab . . . .	1,50	1,60	1,75	Receipts on account of capitalized value of pensions of Local Fund servants were high.
North-West Frontier Province.	15	18	12	
Madras . . . .	1,92	1,95	2,03	
Bombay . . . .	3,41	3,30	4,01	Increase due to a larger number of local and municipal teachers' posts having become pensionable on the superior scale in consequence of an increase in their pay and to an increase in the number of schools managed by local bodies.
Total in Rupees . .	18,79	18,98	18,97	
	£	£	£	
Equivalent in Sterling	125,3	126,5	126,5	
England . . . .	69,7	65,0	65,6	In 1903-09 receipts from Civil Fund deductions were high. Budget for 1903-10 was pitched low owing to a gradual reduction in the Military Fund receipts and to the reduction of subscriptions under the Indian Civil Service Family Pension Regulations. Larger payment of leave allowances to subscribers to the Indian Civil Service Family Pensions led to an increase under that head above the estimate partly covered by a decrease under Military Funds.
Total including England.	195,0	191,5	192,1	

## XXIII.—Stationery and Printing.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	5,85	4,37	4,69	Reduced demand for type and other printing materials turned out by the Central Press factory. The 1908-09 receipts were unusually high.
Central Provinces . .	53	47	46	
Burma . . . .	55	59	54	
Eastern Bengal and Assam.	21	32	17	The Government Press was unable to undertake the amount of work for Local Boards estimated in the Budget.
Bengal . . . .	1,29	1,33	1,41	
United Provinces of Agra and Oudh.	2,26	2,05	2,41	The accounts both of 1908-09 and 1909-10 include some special items and are high in consequence.
Punjab . . . .	1,66	1,83	2,20	Adjustment of a large number of arrear bills.
North-West Frontier Province.	8	10	10	
Madras . . . .	1,81	1,20	1,30	
Bombay . . . .	1,10	1,02	1,02	
Total in Rupees . .	14,34	13,28	14,30	
	£	£	£	
Equivalent in Sterling	95,6	88,6	95,3	

## XXIV.—Exchange.

STERLING AMOUNTS.		CREDIT + OR DEBIT — TO EXCHANGE.	
1909-10.		1909-10.	
Budget.	Accounts.	Budget.	Accounts.
18,717,0	18,411,7	NET EXPENDITURE IN ENGLAND . . . . .	+7,09
SUBSIDISED AND OTHER COMPANIES—			
—12,5	94,5	Madras and Southern Mahratta (including Mysore) . . . . .	+4
—122,9	—338,7	Indian Midland . . . . .	—13
—419,6	97,4	Bengal-Nagpur . . . . .	+4
23,8	6,7	Rohilkhand-Kumaon . . . . .	..
120,0	137,7	Assam-Bengal . . . . .	+5
—197,0	—121,2	Burma . . . . .	—5
TOTAL SUBSIDISED AND OTHER COMPANIES		..	—5
REMITTANCE ACCOUNTS—			
—1,370,0	—1,659,4	East Indian Railway Advances . . . . .	—64
342,0	298,3	South Indian Railway . . . . .	+11
53,3	47,4	Bengal and North-Western Railway Advances . . . . .	+2
1,066,7	461,6	Great Indian Peninsula Railway . . . . .	+18
638,3	614,7	Bombay, Baroda and Central India (including Rajputana-Malwa) . . . . .	+24
..	1,0	Rohilkhand and Kumaon . . . . .	..
63,4	171,4	Miscellaneous . . . . .	—28
TOTAL REMITTANCE ACCOUNTS		..	—37
TOTAL IN RUPEES		..	+6,67
EQUIVALENT IN STERLING		..	£ +44,5

40. The actuals under this head vary with the average rate of Exchange and with the variations in the sterling transactions of the Railways. The Budget was as usual calculated at an average rate of 16*d.* the rupee, but the actual average rate obtained proved to be higher, being 16·0411*d.* This accounted for the net credit of 7,09 under *Net Expenditure in England*, a debit of 5 under *Subsidised and other Companies* and a net debit of 37 under *Remittance Accounts*.

41. In 1908-09 there was a loss adjusted under 31.—Exchange, the average rate having been lower than 16*d.* the rupee.



## XXV. — Miscellaneous.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	6,34	14,44	5,22	1908-09 included abnormally high receipts for Percentages chargeable on Europe stores. Budget 1909-10 anticipated a special receipt of 9,00 for sale of certain Mint lands which did not take place within the year. Percentage on Europe stores was also pitched a little too high with reference to high actuals of 1908-09, but on the other hand, there were increased receipts due to larger sales of Telegraphic transfers.
Central Provinces .	1,63	6,76	6,98	Following a famine year, the Budget and actuals of 1909-10 include the sale proceeds of weavers' famine relief cloth on which Government had a claim for repayment of advances.
Burma . . . .	2,15	1,56	1,26	A fluctuating head of receipt. Unclaimed deposits and contributions were unusually high in 1908-09. On the other hand, a falling off in the demand for Supply Bills and Telegraphic Transfers brought premia on bills below the average in 1909-10, so that the actuals of that year fell short of the Budget.
Eastern Bengal and Assam.	3,40	2,18	2,69	Fluctuations mainly in Unclaimed Deposits, an uncertain item of receipt.
Bengal . . . .	7,07	6,55	10,50	Increase due to lapse of larger amount of Civil deposits and to special receipts on account of the sale proceeds of a Town Police Station Building and of the steam trawler "Golden Crown."
United Provinces of Agra and Oudh.	3,36	2,59	6,38	1909-10 included special receipts on account of the sale of the Shivala property at Benares (1,11) and on account of recoveries of famine expenditure (48 against 26 in 1908-09). Lapses of Unclaimed Deposits were also specially high, 1,68 above 1908-09 and 2,12 above Budget 1909-10.
Punjab . . . .	7,09	7,64	9,65	There was a special credit of 76 afforded by the North-Western Railway on account of sale of Nazul land. Receipts from lapsed deposits and on account of 20 per cent. contribution from municipalities were high.
North-West Frontier Province.	1,25	1,27	1,20	
Madras . . . .	3,18	2,63	3,66	Pearl fishery receipts were higher, and it was chiefly under this head and unclaimed deposits that actuals exceeded the Budget estimate.
Bombay . . . .	2,44	3,56	6,42	Fluctuations largely due to special items. They were specially high in 1909-10 due mainly to profits on rents of Government land vested in the City of Bombay Improvement Trust and to the adjustment of sums debited in the years 1902-03 to 1906-07 to 3.—Land Revenue instead of to a debt head on account of <i>kadim</i> cash allowances and advances for boundary marks. In the ordinary receipts lapses of unclaimed deposits were low in 1908-09, and the Budget also anticipated an advance under Premium of Bills owing to additional facilities for paper remittances. The actuals exceeded the Budget owing to larger demand for telegraphic transfers.
Total in Rupees .	37,91	49,18	53,91	
Equivalent in Sterling England . . . .	£ 252,7 82,4	£ 327,9 13,0	£ 359,4 14,6	1908-09 figure abnormal. Excess over Budget due to higher receipts on account of Diplomatic and Consular Services in Persia partly covered by minor decreases.
Total including England.	285,1	340,9	374,0	

42. A special credit of £60,0 anticipated in the Budget on account of the sale of certain Calcutta Mint lands was not realised as the sale did not take place in the year. On the other hand lapses of Civil Deposits were high, and there were special receipts from the sale of Shivala property in the United Provinces, from the sale of the steam trawler "Golden Crown" in Bengal and from the profits on rents of Government lands vested in the City of Bombay Improvement Trust.

**RAILWAYS.**

43. Pages 43—48 and 114—118 show in detail the figures under—

Receipts . . . State Railways, net.  
 . . . Guaranteed Companies.  
 . . . Subsidised Companies.  
 Expenditure . . . Interest, Annuities, etc.

The general result is brought out on page 119.

**STATE RAILWAYS.**

44. The main figures are—

	Actuals, 1908-09.	Budget, 1909-10.	Actuals, 1909-10.
	R	R	R
Gross Receipts . . . . .	40,19,98	43,77,36	43,38,69
<i>Deduct—</i>			
Working Expenses . . . . .	24,58,83	23,62,17	24,32,15
Payment of Surplus Profits . . . . .	48,13	52,53	48,37
Net . . . . .	14,83,02	19,62,66	18,58,07

## XXVI - State Railways - Gross Receipts.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>IMPERIAL.</b>				
<i>Principal lines.</i>				
Bengal-Nagpur .	2,76,17	3,15,00	2,91,41	Compared with the actuals of the previous year, the receipts show an increase of 15,24 due chiefly to the opening of the Vizianagram-Raipur and Gondia-Chanda extensions, a large pilgrim traffic, development of traffic in general merchandise and increased exports of oil-seeds from the Central Provinces. The decrease of 23,59 compared with the Budget Estimate was due to the traffic in coal and general merchandise having been less than was expected.
Bombay, Baroda and Central India.	2,06,27	2,20,00	2,31,13	The increase of 24,86 in actuals was due to improvement in coaching traffic owing to a general increase in prosperity and revival of trade consequent on the favourable monsoon causing heavier bookings of raw cotton, grain, salt and sugar.
Burma .	1,78,9	1,85,00	1,82,14	The increase of 3,15 in actuals was due to development of goods traffic consequent on the opening of the Pegu-Moulmein and Henzada-Kyangin extensions and to increase in carriage of metallic ore from the Burma mines and of lead from the smelting works at Mandalay. The increase would have been larger but for a falling off in coaching traffic due to trade being dull in Lower Burma, which also accounts for the decrease compared with the Budget Estimate.
Eastern Bengal .	2,76,25	3,00,00	2,78,33	The increase of 2,08 in actuals was due mainly to general development of passenger traffic and sundry earnings, partly counterbalanced by a decrease under goods due mainly to a fall in receipts for carriage of raw jute to Calcutta. The Budget seems to have been an overestimate of 21-67
East Indian { England	3	3	4	The decrease of 13,45 in actuals was chiefly in coal traffic and in steam boat earnings due to a falling off in jute traffic from <i>via</i> Mouharri Ghat, and in receipts from hire and demurrage of vehicles. The decrease would have been larger but for the increase in passenger traffic due to movements of marriage parties. In the Budget passenger and coal traffic were overestimated.
India .	8,22,05	8,35,00	8,08,60	
Great Indian Peninsula.	4,74,41	5,25,00	5,60,71	The increase of 86,30 in receipts compared with the actuals of the previous year was due to the Pandharpur and Nasik fairs, to the revival of trade encouraging travelling and to increased traffic in raw cotton, piece-goods, wheat, and oil-seeds consequent on very full crops.
Indian Midland. { England	81	...	...	The increase of 4,54 in actuals was due to improvement in coaching traffic and increased traffic in raw cotton, piece-goods, oil-seeds, and sugar following on exceptionally good crops. Budget too sanguine.
India .	92,77	1,00,00	97,31	
North-Western .	5,64,77	7,00,00	7,13,05	The increase of 1,48,28 in actuals was due partly to improvement in coaching traffic owing to the opening of Shorkot Road-Chichoki and Lodhran-Khaneval Railways, religious and social anniversaries, etc., but chiefly to increased wheat traffic booked to Karachi for export to Europe. The increase was to a large extent anticipated and provided for in the Budget Estimate.
Oudh and Rohilkhand	1,59,41	1,78,00	1,60,66	The increase in actuals was under coaching traffic. Budget anticipated an improvement of nearly 20 lakhs in goods traffic which was not realised.
Rajputana-Malwa .	2,42,28	2,80,00	2,59,63	Heavier bookings of raw cotton, wheat, oil-seeds, sugar, etc., in consequence of increased demands and favourable crops. The receipts, however, were 20,37 less than estimated.

XXVI.—State Railways—Gross Receipts—*concl'd.*

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>IMPERIAL—<i>cont'd.</i></b>				
South Indian	2,06,76	2,05,00	2,18,74	Excess both over actuals and Budget due partly to adjustments of rebate charges for 1908 recovered from the Madras and Southern Mahratta Railway. Earnings of the Rameswaram-Dhaneshkoi extension and Coonoor-Ootacamund Railway included for a full year and general development of traffic exceeding anticipations.
Madras and Southern Mahratta Railway.	2,88,01	2,80,00	2,98,77	General development of coaching traffic and improved traffic in grain and pulse, heavy despatches of rice, salt and timber and improved coal traffic. Budget low both in coaching and goods traffic.
Tirhoot	81,57	84,00	77,47	Advance anticipated in Budget not realised owing to decrease in the imports of grain to Bengal and a large falling off in cooly and local passenger traffic.
Total Prin- cipal lines.				
{ England	84	3	4	
{ India	38,69,71	42,07,00	41,78,95	
<b>Other Railways.</b>				
Agra-Delhi Chord	15,18	16,50	14,75	Compared with the actuals of the previous year there was a net increase of 9,71 made up of increases aggregating 13,79 and decrease 4,08. The principal variations were (+2,22) on the Assam Bengal Railway due to better receipts from coaching traffic and reduction of outstandings under traffic account, (+2,10) on the Burma Railway extensions due to the Danbi-Kyangin Section (52.16 miles) having had a full year's earnings against only 3 months in the previous year, (+1,72) on the Jodhpur-Hyderabad Railway due to more grain and seeds traffic, (+5,97) on the Nagda-Muttra Railway due to large development of traffic, (-1,26) on the Lucknow-Bareilly Railway due to reduced export of grains to Foreign Railways and (-2,04) on the Mysore State lines due to considerable falling off in cotton traffic owing to failure of crops. Compared with the Budget Estimate there was a decrease of 10,69 made up of decreases aggregating 13,34 and increases, 2,65. The principal variations were (-1,75) on the Agra-Delhi Chord Railway due to smaller movements of commodities than anticipated, (-3,35) on the Mysore State Railways due to failure of crops in the Mysore Provinces, (-5,49) on the Nagda-Muttra Railway due to traffic not having developed as anticipated, and (+1,84) on the Burma extensions due to improvement in goods traffic.
Assam-Bengal	47,41	50,00	49,63	
Berwada Extension	3,39	3,70	3,12	
Bhopal	4,29	5,10	4,69	
Burma Railway Extension.	9,74	10,00	11,84	
Hardwar-Dehra	3,76	3,10	3,79	
Jodhpur-Hyderabad (British Section).	6,06	8,50	8,38	
Lucknow-Pareilly	17,55	7,00	16,10	
Mysore	30,69	32,00	28,65	
Nagda-Muttra	3,04	14,50	9,01	
Baran-Kotah	4	10	48	
Palampur-Deesa	46	48	54	
Tinnevely-Quilon	6,55	6,70	6,16	
Dhone-Kurnool	37	45	1,20	
Total Other Railways.	1,48,93	1,69,33	1,58,64	
Total Imperial	40,18,98	43,76,33	43,37,03	
<b>PROVINCIAL—</b>				
Jorhat	1,00	1,00	96	
Total Gross Receipts	40,19,98	43,77,33	43,38,59	
In England	84	3	4	
In India	40,19,64	43,77,33	43,38,55	

## State Railways—Working Expenses—Imperial.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Principal Lines—</i>				
Bengal-Nagpur .	1,58,86	1,58,50	1,54,93	Compared with the Budget Estimate there was a decrease in working expenses of 3,57, due mainly to smaller charges for maintenance and renewals of permanent-way and repairs to locomotives, to expenditure incurred on fitting passenger communication and latrine accommodation having been transferred to Capital and to smaller traffic terminal charges. The decrease of 3,73 compared with the actuals of the previous year is attributable generally to less expenditure on repairs of locomotives and carriage and wagon stock, to smaller terminal charges and to decrease in expenses under steam boat service due to reduction of establishment, fewer repairs to vessels and smaller purchase of coal.
Bombay, Baroda and Central India.	1,03,38	98,50	1,04,18	The excess of 5,68 in working expenses compared with the Budget Estimate was due to enhanced cost of working trains owing to the larger train mileage run, to the execution of heavy repairs to engines and carriage and wagon stock, to a larger share of joint charges having fallen on the broad gauge section owing to the larger proportionate increase in the earnings of the Bombay, Baroda and Central India Railway, to increased contribution to the Provident Fund, and to increase in the outstanding suspense balances.
Burma . . . .	1,07,64	1,12,00	1,17,46	The excess of 5,46 in working expenses over the Budget Estimate was due to larger expenditure on relaying and heavy renewals of sleepers and ballast on the Prome Branch, to the remodelling of Rangoon Station, to the expenditure on replacement of E class engines by tank engines provided for in 1908-09 having been incurred in 1909-10, to arrear payment of Rangoon Municipal taxes, to larger contribution to Provident Fund due to increased number of subscribers on the opening of the extensions and to a debit of 57 on account of defalcation of Company's stock in the London office of the Company. The increase of 9,82 compared with the actuals of the previous year was due generally to expenditure on raising the standard of the line and to the adjustment to the revenue share of the cost of replacing 23 engines.
Eastern Bengal .	1,80,58	1,78,50	1,80,87	<p>The excess of 2,37 over the Budget Estimate was due to larger repairs and renewals of carriage and wagon stock than provided for, to increased expenditure under salaries, wages, etc., of Traffic Department, to the purchase, on renewal account, of 3 steamers from the Burma Rivers Transport Company and to reduction of the amount under "Suspense Demands Payable."</p> <p>The decrease in working expenses of 8,71 compared with the actuals of the previous year was due to a restricted programme of Ghat works, to the charge for maintenance, labour being lower, to a large credit afforded for materials released from renewals, to an almost entire suspension of repairs to buildings during the year, to smaller repairs to engines and vehicles, and to an adjustment of English stores for 150 iron covered goods wagons in 1908-09.</p>
East Indian . .	3,77,79	3,45,50	3,15,30	<p>The saving of 30,90 compared with Budget Estimate is attributable mainly to a special arrear credit of 26,20 by debit to Capital on account of substantial improvements in rolling stock.</p> <p>The decrease of 62,49 compared with the actuals of the previous year, was due to general curtailment of expenditure and to the special credit referred to above.</p>

State Railways—Working Expenses—Imperial—*contd.*

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Great Indian Peninsula	2,92,83	3,06,50	3,07,26	<p>The excess of 76 over the Budget Estimate of working expenses is attributable to provision for hire and demurrage charges having been underestimated, to smaller repairs and renewals of carriage and wagon stock and to increase in suspense balances. The increase would have been larger but for restriction of expenditure under permanent-way and locomotive renewals.</p> <p>The excess of 14,93 in working expenses compared with the actuals of the previous year was due chiefly to increased train miles run, to non-adjustment during the year under review of the Capital portion of the renewals of vehicles, to heavier issues of books and forms and to increased hire and demurrage charges.</p>
Indian Midland	56,99	58,50	53,90	<p>The saving in working expenses of 5,14 compared with the Budget Estimate was due chiefly to the smaller expenditure under maintenance and renewals of permanent-way and locomotives of the system as a whole and to the proportion attributable to the Indian Midland Railway having been smaller consequent on the expenses of the undertaking being divided in proportion to gross earnings which were considerably in advance of the Budget figures on the Great Indian Peninsula and in defect on the Indian Midland Railway.</p>
North-Western	4,87,05	4,10,00	5,17,91	<p>The excess in working expenses of 1,07,91 compared with the Budget Estimate was due to heavier maintenance and renewals of permanent-way, larger outlay on the renewal of Beas and Sutlej Bridges, heavy payments for repairs and renewals of locomotive and carriage and wagon stock including adjustments on account of loss by fire, appointment of additional staff due to increased train mileage and opening of portion of Shorkot Road-Cheeshoki and Lodhran-Khanewal Railway, increased payment for mileage of foreign stock, and larger contribution to Provident Institution consequent on increased earnings.</p>
Oudh and Rohilkhand	1,19,19	1,01,50	96,19	<p>The saving of 5,31 as compared with the Budget Estimate was chiefly due to the smaller traffic worked and to smaller expenditure on maintenance and renewals of permanent-way and locomotive and carriage and wagon stock.</p> <p>The decrease in working expenses of 23,00 compared with the actuals of the previous year was due to large credits on account of materials released from the line, to smaller renewals of rolling stock, to reduction under running expenses, fuel, oil, tallow and other stores, maintenance and renewal of machinery and unclassified expenditure and to decrease under station staff and printing, stationery and tickets and in law charges and compensation.</p>
Rajputana-Malwa	1,50,13	1,48,50	1,37,65	<p>The saving of 10,85 as compared with the Budget Estimate was due chiefly to the work of relaying the road for which provision was made not having been carried out, to smaller repairs to bridges and culverts, and stations and buildings, to reduced charges for working trains owing to decreased train mileage, to the execution of smaller repairs and renewals of coaching and goods stock and to reductions in the suspense balances at end of the previous official year.</p>
South Indian	1,15,81	1,18,00	1,15,06	<p>Compared with the Budget Estimate there was a saving in working expenses of 2,94 due to rail and girder renewals not having been carried out owing to late receipt of materials, smaller expenditure on renewals of rolling stock than provided for, and to the cost of coal being less than anticipated.</p>



## State Railways—Working Expenses—Imperial—concl'd.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Madras and Southern Maharatta Railway.	1,83,56	1,70,00	1,83,92	The excess of 13,92 over the Budget Estimate is due to an increase in the earnings giving a proportionately larger share of working expenses of the system, to an adjustment of the value of engines outstanding in suspense account and to arrear payments of rebate charges for 1908 to the South Indian Railway.
Tirhoot . . . .	88,73	85,00	85,92	The increase of 92 over the Budget Estimate is small, and is due to increase in suspense balances. The decrease of 2,81 in working expenses compared with the actuals of the previous year is due to restriction of expenditure owing to a falling-off in traffic receipts and to large arrear liabilities in respect of joint station expenses having been discharged in 1908-09.
<b>Total Principal Lines .</b>	<b>23,80,86</b>	<b>22,41,00</b>	<b>23,20,01</b>	
<i>Other Railways.</i>				
Agra-Delhi Chord . .	9,48	10,20	8,53	
Assam-Bengal . . .	46,62	46,00	44,68	
Bezwada Extension .	1,47	2,00	1,60	
Bhopal . . . . .	2,67	3,10	2,70	
Burma Railways Ex- tension—	5,07	6,00	7,46	Compared with the Budget Estimate there was a saving of 9,00 in working expenses made up of decreases aggregating 11,92 and increases 2,92. The principal variations were (—1,67) on the Agra-Delhi Chord Railway due to the smaller proportion of joint working expenses following on reduced earnings, (—1,32) on the Assam-Bengal Railway due to reduction in the cost of working Chittagong jetties, (—3,62) on the Mysore State Railways and (—3,80) on the Nagda-Muttra due to the smaller traffic worked and (+1,46) on the Burma Extensions due to maintenance charges on the Pegu-Moulmein extension having been larger than anticipated.
Hardwar-Dehra . .	1,88	1,50	1,90	
Jodhpur Hyderabad (British Section). .	4,19	5,00	4,80	
Lucknow-Bareilly .	8,35	8,10	9,06	
Mysore . . . . .	19,83	20,50	18,88	
Nagda-Muttra . . .	8,96	12,50	8,70	Compared with the actuals of the previous year there was a net increase of 4,02 in working expenses made up of increases aggregating +9,48 and decreases —5,46. The principal variations were (—95) on the Agra-Delhi Chord Railway due to the smaller proportion of joint working expenses following on reduced earnings, (—1,94) on the Assam-Bengal Railway due to reduced cost of working Chittagong jetties, (+2,39) on the Burma Railways extensions due to maintenance charges on the Pegu-Moulmein extension for a whole year against only 6 months of the previous year, (—2,44) on the Mysore State lines due to reduced earnings, and (+4,74) on the Nagda-Muttra Railway due to the larger traffic worked.
Biran-Kotah . . .	2	40	25	
Palampur-Deesa . .	27	28	28	
Tinnevely-Quilon .	3,66	3,90	3,53	
Dhone-Kurnool . .	20	30	70	
<b>Total Other Railways .</b>	<b>1,07,16</b>	<b>1,20,18</b>	<b>1,11,18</b>	
<b>Total Imperial . . .</b>	<b>24,88,02</b>	<b>23,61,18</b>	<b>24,31,19</b>	
<b>PROVINCIAL.</b>				
Jorhat . . . . .	81	90	96	
<b>Total Working Ex- penses</b>	<b>24,88,83</b>	<b>23,62,17</b>	<b>24,32,15</b>	

## State Railways—Payment of Surplus Profits and Share of Net Earnings, etc.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Total Surplus Profits, etc.</b>	<b>48,14</b>	<b>52,53</b>	<b>48,37</b>	The payments fell short of the Budget provision by 4,16. On the Bengal Nagpur Railway the net receipts were less than the Budget anticipation by 20,02 and no payment on account of surplus profits was made to the Company against a provision of 6,50 in the Estimate. Other important savings were 2,11 on the East Indian, 1,47 on the Bombay, Baroda and Central India and 1,20 on the Great Indian Peninsula Railways. On the other hand a payment of 5,44, which was not provided for in the Estimate, was made to the Southern Maharatta Railway Company.

**XXVII.—Guaranteed Companies—Net Traffic Receipts.**

45. This head has now practically disappeared from the accounts. In 1909-10 there was a net receipt of —1 on adjustment of old items, Madras Railway.

**XXVIII.—Subsidized Companies.**

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation
Tinnevely Quilon Railway. (Native State Section).	1,88	2,00	1,71	The credits under India represent the amounts recoverable from the Travancore Durbar and from the Ahmedabad-Dholka and Amritsar-Patti Railway Companies. The recovery from the Travancore Durbar is on account of— (i) interest on so much of the South Indian Railway debentures as have been raised for the Native State Section of the Tinnevely-Quilon Railway, and (ii) interest on Government advances, i.e., on outlay in excess of the amount of debenture capital raised in respect of the section.
Other Railways	52	3	50	The recovery from the Ahmedabad-Dholka Railway Company was on account of interest and dividends on the shares aggregating 80 allotted to Government in respect of survey expenditure and the value of famine earthwork at normal rates, which is treated as Government share in the undertaking, and that from the Amritsar-Patti Railway for the share of surplus profits due to Government under the contract with the company. There were credits under "Sale of Land" representing sale-proceeds of relinquished land.
<b>Total India in Rupees</b>	2,40	2,03	2,21	
	£	£	£	
Equivalent in Sterling	16,0	18,5	14,7	
England . . . .	36,2	36,5	43,6	The credits under England represent the amounts received from the Rohilkhand-Kumaon and Southern Punjab Railway Companies; in settlement of the Government share of the surplus profits of those Railways.
<b>GRAND TOTAL</b>	72,2	50,0	58,3	

## IRRIGATION.

46. The following is a general summary of the results under the head Irrigation :—

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.
	R	R	R
<b>RECEIPTS—</b>			
<i>Major Works—</i>			
Direct Receipts . . . . .	3,37,14	3,38,54	3,46,06
Land Revenue due to Irrigation . . . . .	1,63,66	1,61,79	1,67,61
<i>Minor Works and Navigation—</i>			
Receipts (excluding Land Revenue) . . . . .	32,90	32,22	35,35
Total Receipts . . . . .	5,33,70	5,32,55	5,49,02
<b>EXPENDITURE—</b>			
<i>Major Works—</i>			
Working Expenses . . . . .	1,55,49	1,54,96	1,64,13
Interest on Debt—In India . . . . .	1,86,25	1,44,21	1,42,54
„ England . . . . .	16,85	16,82	16,27
<i>Minor Works and Navigation—</i>			
Expenditure . . . . .	1,34,29	1,38,17	1,35,14
Total Expenditure . . . . .	4,42,88	4,54,16	4,58,08
Net Revenue (Irrigation) . . . . .	91,82	78,39	90,94

The figures in the above summary, converted at the rate of Rs. 15 = £1, are shown below :—

<b>RECEIPTS—</b>			
<i>Major Works—</i>			
Direct Receipts . . . . .	2,247,6	2,256,9	2,307,0
Land Revenue due to Irrigation . . . . .	1,091,1	1,078,6	1,117,4
<i>Minor Works and Navigation—</i>			
Receipts (excluding Land Revenue) . . . . .	219,3	214,8	235,7
Total Receipts . . . . .	3,558,0	3,550,3	3,660,1
<b>EXPENDITURE—</b>			
<i>Major Works—</i>			
Working Expenses . . . . .	1,036,6	1,033,1	1,094,2
Interest on Debt—In India . . . . .	908,3	961,4	950,2
„ England . . . . .	109,0	112,1	108,5
<i>Minor Works and Navigation—</i>			
Expenditure . . . . .	895,3	921,1	901,0
Total Expenditure . . . . .	2,949,2	3,027,7	3,053,9
Net Revenue (Irrigation) . . . . .	608,8	522,6	606,2

## XXIX.—Major Works—Direct Receipts.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	R	R	R	
Central Provinces—				
Imperial . . .	84	40	81	
Burma—				
Imperial . . .	5,92	8,17	8,11	The increase in comparison with the accounts of the previous year is due to extension of irrigation, and in the case of the Shwabo Canal to areas granted initial remissions in 1908-09 coming under full assessment in 1909-10.
Bengal—				
Provincial . . .	26,84	24,86	27,02	The improvement on the budget occurred chiefly on the Sone Canals (2,20) due to a large area having been brought under lease at increased rates and to the irrigation of a large <i>Rabi</i> area in the previous year, the collections on account of which were made in 1909-10.
United Provinces—				
Imperial . . .	1,26	3,30	3,51	This large increase was secured on the canals in Bundelkhand, where the conditions of the spring crop of 1909 were more favourable for water demand than those of 1908.
Provincial . . .	94,72	88,94	86,74	In the province generally a very large area was irrigated in the <i>Rabi</i> of the previous year, and in 1909 an exceptionally good monsoon curtailed the demand for water for crops in the <i>Kharif</i> .
Punjab—				
Imperial . . .	1,16,75	1,19,19	1,21,3	The irrigation in the Upper Bari Doab, Lower Chenab and Sidhnai Canals during the <i>Rabi</i> of 1908-09 was very much better than anticipated.
Provincial . . .	70,06	71,51	72,74	
North-West Frontier—				
Imperial . . .	7,20	7,85	7,52	
Madras—				
Imperial . . .	2,37	2,46	2,11	The decrease is due to resettlement in the Kudda-pah and Kurnool districts.
Provincial . . .	2,37	2,46	2,11	
Bombay—				
Imperial . . .	4,91	5,20	6,33	Increased receipts are due to the Kharicut Canal having been transferred from the category of Minor to that of Major Works; to a better supply of water in connection with the <i>Rabi</i> crop and sugar cultivation and to the realization of arrears and of outstanding balances in the Satara district.
Provincial . . .	4,91	5,20	6,33	
Total India in Rupees—				
Imperial . . .	1,88,75	1,46,07	1,49,12	
Provincial . . .	1,98,89	1,92,47	1,96,94	
	3,87,14	3,38,54	3,46,06	
	£	£	£	
Equivalent in Sterling	2,247,6	2,256,9	2,307,0	

47. The actuals of the years are 8,92 better than those of the previous year and 7,52 better than the Budget Estimate which was placed slightly higher than the actuals of 1908-09 and allowed for expansion of cultivation on the Mandalay and Shwabo Canals in Burma. The improvement occurred chiefly in Bengal, the Punjab and Bombay. A favourable *Rabi* season led to larger demands for water supply on the Sone Canal in Bengal; on the Upper Bari Doab, Lower Chenab and Sidhnai Canals in the Punjab, and on some of the canals in Bombay, where also there was a demand for more extensive irrigation in connection with sugarcane cultivation. Improved receipts on the Sone Canal also resulted from bringing a large area under lease at increased rates for water supply.

## XXIX.— Portion of Land Revenue due to Irrigation.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Burma—	R	R	R	
Imperial . .	80	71	66	
United Provinces—				
Imperial . .	16,34	16,33	16,53	
Punjab—				
Imperial . .	15,57	13,13	19,07	
Provincial . .	9,34	7,87	11,44	
North-West Frontier—				
Imperial . .	90	53	75	
Madras—				
Imperial . .	95,77	94,55	47,47	Revised method of allocation between Imperial and Provincial, <i>vide</i> para. 3.
Provincial . .	...	...	47,47	
Bombay—				
Imperial . .	12,47	14,34	11,96	
Provincial . .	12,47	14,34	11,96	
Total—				
Imperial . .	1,41,85	1,39,58	96,74	
Provincial . .	21,81	22,21	70,87	
Total India in Rupees .	1,63,66	1,61,79	1,67,61	
	£	£	£	
Equivalent in Sterling .	1,091,1	1,078,8	1,117,4	

48. The improvement of 5,82 on the Estimate is the net result chiefly of a betterment of 9,51 in the Punjab due to a larger collection of Famine arrears than was anticipated when the estimate was under consideration and also to the purchase of proprietary rights in the Chenab Canal Colony which was not foreseen when the budget was framed, and of a decrease in Bombay of 4,76 due to deficiency of water in the Eastern Nara and Jamrao Canals in Sind.

## XXX.—Minor Works and Navigation.

Provinces.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanations.
India (General)—	R	R	R	
Central India Imperial.	1	2	...	
Rajputana Imperial.	31	30	24	
Coorg Imperial .	...	..	...	
Baluchistan Imperial.	15	27	46	The improvement occurred under water rates and is attributed to good rainfall during the year.
Total India (General)	37	59	70	
Central Provinces—				
Provincial .	31	25	19	
Burma—				
Provincial .	10,99	10,85	11,75	The betterment is due to improved realizations on account of owners' rates following on a favourable rainfall.
Eastern Bengal and Assam—				
Provincial .	...	...	...	
Bengal—				
Provincial .	6,82	7,40	6,66	Decrease as compared with the estimate due chiefly to obstruction by sunken boats of navigation on the Calcutta and Eastern Canals.
United Provinces—				
Provincial .	1,63	1,36	1,70	Improvement on budget due to extensive irrigation of rice crops on the Rohilkhand canals.
Punjab—				
Imperial .	6,36	6,30	7,86	The budget was framed on the actual realizations of the previous year, but the demand for canal water for the <i>khari</i> f 1909 was better than in 1908-1909 on almost all the canals.
Provincial .	39	41	52	
Madras—				
Provincial .	2,09	1,73	2,47	The improvement resulted from the larger sale of <i>Relu</i> grass, and of water to the Papanasam Mill. There was also an exceptional credit for value of materials transferred to stock.
Bombay—				
Imperial .	2,03	1,67	1,75	
Provincial .	2,02	1,67	1,75	
Total India in Rupees—				
Imperial .	8,76	8,56	10,31	
Provincial .	24,14	23,66	25,04	
Grand total .	32,90	32,22	35,35	
	£	£	£	
Equivalent in Sterling	219,3	214,8	235,7	

49. The better results as compared with the Estimate followed on improved rainfall and the actuals exceeded budget expectations by 3,13. The more important increases occurred in Burma (90) and in the Punjab (1,67) due in the latter to large demands on almost all the canals for water supply in connection with the *khari*f of 1909. In Madras there was some increased revenue from the sale of water to the Papanasam Mill which had extended its business and from the sale of *Relu* grass, but much of the better results shown was due to an exceptional credit for value of materials transferred to stock.

## XXXI.—Civil Works. (In charge of Civil Officers.)

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Total India in Rupees—				
Imperial . .	1,02	1,15	1,13	
Provincial . .	8,69	8,42	7,49	
Total . .	9,71	9,57	8,62	
	£	£	£	
Equivalent in Sterling	64.7	63.9	57.4	

50. The variations are unimportant except in the Punjab where there was a falling-off in actuals of 1.48 due chiefly to discontinuance of the contribution formerly recovered from District Boards, in advance, for old feeder roads, the maintenance of which has been transferred to the Boards.



## XXXI.—Civil Works. (In charge of Public Works Officers.)

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>India (General)—</b>				
Imperial . . .	90	5.00	1.18	The decrease as compared with the estimate is mainly due to the postponement of the sale of the debentures held in connection with Mr. Phipps' donation to the Agricultural and Research Institute at Pusa.
<b>Central Provinces—</b>				
Imperial . . .	5	5	5	
Provincial . . .	4.27	6.52	5.94	The revenue from the sale of coal taken out of the Bellarpur Colliery was considerably overestimated.
<b>Burma—</b>				
Imperial . . .	14	18	14	
Provincial . . .	7.05	3.35	3.16	The actuals of 1908-09 included realizations on account of the sale of the Dalla Dockyard buildings and were abnormal.
<b>Eastern Bengal and Assam—</b>				
Imperial . . .	5	5	3	
Provincial . . .	1.81	1.65	1.98	Improvement due to realization of rents from newly constructed residential buildings at Dacca, and to the adjustment of arrears of rent collected in the previous year.
<b>Bengal—</b>				
Imperial . . .	58	52	50	
Provincial . . .	3.48	3.55	2.55	The Government share of profits of the Darjeeling-Himalayan Railway for the year ended June 1909, and a half year's rent due from the Strand Bank Lands, Calcutta, were not realized during the year.
<b>United Provinces—</b>				
Imperial . . .	15	14	18	
Provincial . . .	2.90	2.50	2.82	The revenue from "Rent of buildings" and "Ferry Receipts" was underestimated.
<b>Punjab—</b>				
Imperial . . .	77	60	83	
Provincial . . .	1.28	1.10	1.34	Under Imperial the recoveries of rent were better than anticipated and there were receipts from the sale of buildings and value of material received from old buildings for which credit was not taken in the estimate. The Budget estimate under Provincial was put at a normal figure of 1.10 on the basis of the Revised estimate for the previous year. The increase over the estimate was largely due to sales of buildings.
<b>North-West Frontier—</b>				
Imperial . . .	29	27	35	
<b>Madras—</b>				
Provincial . . .	2.05	1.80	2.49	The estimate was based on the average receipts of the preceding three years. The improvement occurred under rents, tolls, and sale of old materials.

## XXXI.—Civil Works. (In charge of Public Works Officers.)

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Bombay—</b>				
Imperial . . .	27	26		
Provincial . . .	7.49	7.00	7.45	The accounts include 45 on account of the sale to the Port Trust of the old Customs House building. Under Provincial the receipts on account of rent, tolls and sales of produce were better than were anticipated.
<b>Total India in Rupees—</b>				
Imperial . . .	3.20	7.07	3.97	
Provincial . . .	30.28	27.47	27.73	
	33.48	34.54	31.70	
	£	£	£	
<b>Equivalent in Sterling.</b>	223.2	230.2	211.4	

51. The accounts for 1908-09 included abnormal receipts in Burma, and in 1909-10 there was delay in the realisation of profits and rent in Bengal.

## XXXII.—Army Receipts.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
III.—Regimental Pay, Allowances, etc.	95	97	75	Smaller number of soldiers purchased their discharge than was anticipated. Drunkenness fines higher in 1908-09.
IV.—Supply and Transport.	27.27	25.90	26.76	1908-09 included a special credit of 1.10 on account of refund of Customs duty by the Karachi Port Trust, and specially large sales of condemned animals, of elephants owing to reduction of complement and of animals of the Silladar Camp Corps on its disbandment; on the other hand, improvement and extension of dairy farms brought in an increase in the receipts over 1908-09. The Dairy farm receipts were overestimated in the Budget but the deficiency was more than covered by larger sales of unserviceable stores and larger issues on payment.
V.—Veterinary Services	...	1	1	
VI.—Army Clothing Department — Supplies and Services.	12.08	11.60	18.60	Increase due chiefly to large receipts on account of payment demands by British Troops in consequence of the new clothing allowance scheme and to larger sales of necessaries to British Troops and of miscellaneous clothing stores.
VII.—Remounts Establishments.	2.21	1.56	1.90	1908-09 included sale of ponies of three mounted Infantry Schools on their abolition. Excess over Budget due chiefly to more chargers having been selected by officers.
VIII.—Medical Services	7	7	8	
IX.—Medical Stores	4.69	7.51	6.96	Budget included 3.12 for recoveries on account of the revised depot equipment list of Europe stores but there were no issues or recoveries on this account. But demands for stores from civil institutions were larger and there was a special adjustment in 1909-10 of the value of certain stores issued during 1908-09.
X.—Ordnance Establishments.	17.66	16.85	16.34	These receipts fluctuate considerably. Sale of stores, old leather and metal cuttings were considerably higher in 1908-09. A large quantity of ordnance stores was also issued to the Meywar Bhil Corps in 1908-09 and the adjustment by deduction from receipts in 1909-10 of a portion of the stores returned by the Corps had the effect of reducing the receipts.
XII.—Education	29	28	30	
XIV.—Miscellaneous Services.	1.79	73	1.19	1908-09 included larger recoveries on account of the Bazar Valley and Mohmand Field Force. Excess over Budget—the result of many petty increases.
XV.—Hutting	...	1	9	Refund of repair allowance; disposal of vacant Infantry lines, etc.
XVI.—Conveyance by Road, River and Sea.	36	23	50	Larger recoveries on account of passage money from British Regimental soldiers granted "payment" furloughs, also to recoveries of passages for their families.
XVIII.—Cantonments	20	13	10	
XIX.—Rewards for Military Services.	8	8	5	
XX.—Pensions	10.47	11.02	11.12	Larger recoveries on account of contributions for Indian Military Service Family pensions.
Total India in Rupees	78.07	76.90	84.75	
	£	£	£	
Equivalent in Sterling	520.4	512.7	565.0	

XXXII.—Army Receipts—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>ENGLAND.</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<i>Effective.</i>				
Contributions by the Imperial Government in respect of—				
Cost of the Transport of Troops.	130,0	130,0	131,0	
Military charges for Aden.	100,0	100,0	100,0	
Amount received from the Imperial Government in respect of the capitation rate payable on account of Indian Native Regiments lent for service in the Colonies.	46,0	122,0	124,2	Larger recoveries on account of the Indian Native Regiments serving in the Colonies. From 1st April 1909 the Indian Infantry Battalion in North China was brought under the capitation system.
Value of clothing, accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of Indian Troop Service, etc.	38,3	34,2	30,8	Compared with the Budget there was a decrease of 3.7 in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment and of 2.2 in receipts on account of the Indian Troop Service. On the other hand, there was an increase of 2.0 in sale proceeds of unserviceable stores, and of 5 in the Sandhurst Fees of King's India Cadets, etc. Receipts on account of the Indian Troop Service were high in 1909-10.
<i>Non-Effective.</i>				
Subscriptions towards Indian Military Service Family Pensions.	28,2	28,0	27,7	
Total England .	342,5	414,2	412,7	
GRAND TOTAL .	862,9	926,9	977,7	

52. Budget advanced over 1908-09 mainly in recoveries from the War Office in respect of the capitation rate payable on account of Indian Native Regiments lent for service in the Colonies. A large portion of the recovery in 1908-09 was adjusted under Marine in India while in 1909-10 a new regiment was brought under the Capitation system. Excess over Budget mainly in clothing receipts, the introduction of the new clothing scheme being one of the principal factors in the increase.

## XXXIII.—Marine Receipts.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Effective Services—</i>				
Dockyard Services, etc.	16,34	8,51	8,46	Actuals of 1908-09 swollen by the adjustment of arrear charges from 1905-06 to 1907-08 for con- veying Native Regiments to and from the Colonies.
Sale proceeds of vessels, etc.	32	40	40	Actuals of 1909-10 include sale proceeds of hulk <i>Koladyne</i> and of steamer <i>Gemini</i> not anticipated in the Budget. No stores were sold during the first two quarters of 1908-09.
Other receipts .	1,91	1,31	2,35	Heavier issues of Europe coal to H. M.'s ships in the Persian Gulf.
<i>Non-effective Services—</i>				
Pensions . .	25	20	22	
Total in Rupees .	18,82	10,42	12,53	
	£	£	£	
Equivalent in Sterling	126,5	69,5	83,5	

## XXXIV.—Military Works—Imperial.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	Rs.	Rs.	Rs.	
India (General) .	7,53	7,47	10,00	The improvement on the budget was due largely to recovery of arrears of rent from the Admiralty.
Barma . . . .	99	1,05	98	Realizations from rents of buildings were over-estimated.
Eastern Bengal and Assam.	6	6	10	
Bengal . . . .	1	2	2	
United Provinces .	1	1	1	
Punjab . . . .	4	2	5	
Madras . . . .	8	5	4	
Bombay . . . .	17	14	17	
Total India in Rupees	8,89	8,83	11,37	
	£	£	£	
Equivalent in Sterling.	59,3	58,9	75,8	

53. The realizations were better than the estimate by 2,54 due chiefly to the recovery from the Admiralty of arrears of rent (1,15) on account of naval storage accommodation at Butcher's Island, Bombay; to larger rent receipts from residential buildings and to increased charges for water and electricity supplied to non-entitled persons in cantonments.

## 1.—Refunds and Drawbacks.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . .	48	42	48	
Central Provinces . .	1,04	87	1,34	Excise refunds were higher, following a failure in the Excise revenue.
Burma . . .	5,41	4,58	5,32	In 1908-09 there was a specially high remission of Tributes in the Northern Shan States but Customs refunds were unusually low. In 1909-10, Land Revenue refunds were unusually low, there were special remissions of Tributes in the Northern Shan States but not as large as in the previous year, and there was a special adjustment on account of wrong credits of Shan Opium in previous years. The Budget did not anticipate these special features in 1909-10 and also under-estimated Customs refunds on the experience of 1908-09.
Eastern Bengal and Assam.	1,00	89	80	
Bengal . . .	7,96	7,89	8,20	Minor fluctuations under Salt, Stamps and Customs refunds.
United Provinces of Agra and Oudh.	2,84	1,88	2,23	The 1908-09 figure was exceptionally high. Budget was based on a normal year, which was exceeded in the case of Forest and Excise refunds.
Punjab . . .	1,54	1,52	1,45	
North-West Frontier Province.	87	31	40	
Madras . . .	3,80	3,98	4,96	Increase due to special Customs and Income Tax refunds.
Bombay . . .	15,40	12,62	50,35	Figures of 1908-09 were higher than usual but those for 1909-10 were altogether abnormal. Opium refunds amounting to ₹3,80 against nil in 1908-09 and against 1,00 in the Budget were admitted as there was no guarantee for priority of shipment after 1911. Land Revenue refunds exceeded Budget by ₹3,84 chiefly on account of recoveries of <i>Kadim</i> cash allowances credited to I—Land Revenue in 1902-03 to 1906-07 now transferred to a debt head. There were minor increases under Excise and Customs.
Total in Rupees .	39,84	34,81	75,53	
Equivalent in Sterling	£ 285,6	£ 232,1	£ 503,6	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . .	6	...	...	...	...	...	6	...
Central Provinces . .	24	23	...	...	24	23	...	...
Burma . . .	82	10*	...	...	82	10	...	...
Bengal . . .	23	...	...	...	...	9	...	...
United Provinces of Agra and Oudh.	18	17	...	...	18	17	...	...
Punjab . . .	...	1	...	...	...	1	...	...
North-West Frontier .	9	...	...	...	...	...	9	...
Madras . . .	60	34	...	...	60	34	...	...
Bombay . . .	35,53	2,21	...	...	...	2,21	35,53	...
TOTAL .	37,98	3,15	...	...	2,26	3,15	35,67	...

\* Excess over reduced grant



**1.—Refunds and Drawbacks.—*contd.***

54. The noticeable feature under this head is the refund of large amounts of Opium Revenue. In order to secure priority of export there were heavy advance payments of pass duty on Malwa Opium exceeding the quantity that could be exported up to 1911. As there was no guarantee for priority after 1911, refunds were allowed.

55. The Bombay excess over grant was due mainly to the above cause. The excess was reported to Government in February 1910 but there was delay in consequence of subsequent correspondence and the sanction for an additional grant was not received presumably because there was not sufficient time to admit of orders being passed before the close of the year. The excess in Bengal was the result of unexpected refunds in March.

## 2.—Assignments and Compensations.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	34,56	34,53	34,56	
Central Provinces . .	25,66	25,61	25,61	
Burma . . . .	1	1	1	
Eastern Bengal and Assam.	1,94	1,49	97	50 included in Budget for compensation payable to the Bhutan Durbar adjusted in "India". Payments on the above account for 1907-08 and 1908-09 included in figures of 1908-09.
Bengal . . . .	1,84	1,95	1,86	
United Provinces of Agra and Oudh.	3,32	3,33	3,19	
Punjab . . . .	1,08	1,07	1,17	
North-West Frontier Province.	19	20	19	
Madras . . . .	13,13	11,96	12,23	The expenditure was more normal than in 1908-09 when the amount of arrear payments was specially large.
Bombay . . . .	1,00,51	1,00,06	1,03,67	Increase largely nominal and due to change in the method of adjustment of certain allowances and rates, <i>vide</i> I.—Land Revenue. There was some real excess due to the payment of arrears, to the Jahagirdar at Sangli and to revision of settlements.
Total in Rupees . .	1,82,14	1,80,26	1,83,66	
	£	£	£	
Equivalent in Sterling	1,214,2	1,201,7	1,324,4	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . . .	3	...	3	...	...	...	...	...
Central Provinces . .	...	1	...	...	...	1	...	...
Punjab . . . .	4	6	...	...	4	6	...	...
Madras . . . .	14	13	...	...	14	13	...	...
Bombay . . . .	24	3,56	...	...	24	2,24	...	1,31
TOTAL . . . .	45	3,75	3	...	42	2,44	...	1,31

56. The main fluctuations occurred in Bombay and were largely nominal.

57. The excess over the Budget in Bombay is not fully covered by additional grants. The explanation furnished by the Accountant General is that the excess was not anticipated till late in the year owing to an underestimate by District Officers. The Accountant General has been asked how this underestimate escaped detection in the Accountant General's Office.

## 3.—Land Revenue.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India Central Provinces	7,14 37,40	6,93 38,30	7,09 38,16	Certain new settlements Melghat, Baihar, etc., were taken up about the end of 1908-09 and thus the Budget and actuals of 1909-10 exceeded the actuals of 1908-09 though grain compensation and the Royal bonus were paid in that year.
Burma	68,19	66,65	66,36	Contraction of Survey operations is mainly responsible for the reduction compared with 1908-09. The Budget did not allow for this decrease, but on the other hand the provision for improvement of the Land Records machinery and increased payments of commission on revenue collections was insufficient.
Eastern Bengal and Assam.	43,58	47,10	44,91	The increase over 1908-09 was caused chiefly by extended settlement operations and the establishment of the office of the Director of Surveys and the Shillong Drawing Office. The Budget for survey and settlement was pitched too high. The provision for charges of District Administration also proved high due to non-utilisation of a lump provision of 73 for revision of ministerial establishments and to smaller expenditure on temporary establishments and compensation for dearness of provisions.
Bengal	48,27	53,00	49,24	Lump provisions of 1,40 for increase of pay of ministerial establishments, 16 for Land Registration establishments and 30 for reproduction of maps (Puri and Balasore) were not utilised. Salaries, establishment and contingent charges of District Administration were over-estimated and the requirements of the Settlement Department were lower than estimated by about 1,00. Compared with 1908-09 there was larger expenditure on survey and settlement operations and records partly covered by a reduced expenditure on management of Government Estates.
United Provinces of Agra and Oudh.	86,76	83,63	83,68	Excluding special expenditure about 1,30 on account of grain compensation allowance and Royal bonus and 40 for additional establishment in connection with famine the ordinary charges in 1908-09 were about 85 lakhs. As compared with this figure the decrease in 1909-10 is accounted for by a reduction of 1,44 in the Settlement Department, the work of which is nearly completed.
Punjab	49,75	47,45	47,86	Actuals of 1908-09 abnormal, due to the inclusion of about 2,25 on account of grain compensation and Royal bonus.
North-West Frontier Province.	5,59	5,80	5,87	
Madras	1,20,17	1,20,90	1,24,04	The Budget of 1909-10 was based on the Budget figures of 1908-09 and made provision for an increase in expenditure of 4½ lakhs. Of this increase about 2 lakhs was under the Survey and Settlement head on account of extension of settlement operations while the provision for re-surveys, etc., under district charges was also increased by half a lakh, and 1½ lakhs provided for revision of establishment in Collectors' and Divisional offices and of village establishments. The actuals of 1908-09, however, were nearly 4 lakhs in excess of the Budget of that year and it seems, therefore, that the general basis of the 1909-10 Budget was too low. In addition, expenditure had to be made for arrears of the Royal bonus (57) and continuance of grain compensation allowance throughout the year which had not been provided for and retrospective effect was given to certain proposals for revision of establishment.
Bombay	81,17	81,78	80,22	The charges in 1908-09 were higher in special expenditure on account of extra charges due to famine and the Royal bonus to the extent of about 1,50 and in ordinary expenditure mainly in connection with the construction and repairs of chavdis and cost of boundary marks (about 10). On the other hand there was a nominal increase in 1909-10 due to the change in the method of adjustment of <i>Kadim</i> cash allowances. On the whole the charges decreased by about 1,00. The Budget provided for several minor items of administrative improvements but they were mostly not required or covered by savings in the ordinary grants.
Total in Rupees	5,48,02	5,51,64	5,47,43	
Equivalent in Sterling England	£ 3,653,5 5	£ 3,676,9 7	£ 3,649,5 6	
Total including England	3,654,0	3,677,6	3,650,1	

3.—Land Revenue—*contd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . . . .	16	...	10	...	—2	...	8	...
Bengal . . . . .	49	...	...	...	49	...	...	...
United Provinces of Agra and Oudh.	...	5	...	...	...	5	...	...
Punjab . . . . .	...	41	...	...	...	41	...	...
North-West Frontier .	7	...	...	...	—3	...	10	...
Madras . . . . .	...	3,14	...	2,20	...	85	...	...
TOTAL . . . . .	72	3,60	10	2,20	44	1,31	18	...

• Excess over reduced grant.

58. There was some underestimate in the Madras Budget but the excess on this account was more than covered by lapses in the two Bengals, chiefly in connection with Survey and Settlement and revision of ministerial establishments.

59. Excluding grain compensation, Royal bonus and the nominal increase in Bombay there was a real excess of about six lakhs over 1908-1909. Of this about 2½ lakhs was on account of Survey and Settlement (after allowing for grain compensation and bonus) and 2 lakhs was on account of resurveys etc. included in District charges, and revision of District and Divisional establishments in Madras, the balance being the sum total of minor fluctuations.

60. Of the excesses over Budget grants not covered by additional grants, that in India is the sum total of petty increases in various districts in the "India" Audit Circle. A portion of the excess in the North-West Frontier Province was due to transfers of grants to other major heads. The Accountant General has not explained whether the transfer was made with his concurrence, and if so why the transfer was advised.

## 4.—Opium.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	11	10	10	A contraction of the expenditure was budgeted for in pursuance of the policy of a gradual reduction of the poppy-growing area. The outturn in the Behar agency was much larger than expected and cost about 7,0 more in payments to cultivators. But for this, the actual expenditure would have been even lower than the Budget Estimate.
Bengal . . . .	1,84,76	1,63,00	1,65,91	
Bombay . . . .	37	48	40	
Total in Rupees . .	1,85,21	1,63,58	1,66,41	
	£	£	£	
Equivalent in Sterling	1,23,70	1,090,6	1,100,4	
England . . . .	11	9	8	
Total including Eng- land.	1,236,1	1,091,4	1,110,2	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERN- MENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERN- MENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Bengal . . . .	2,91	...	2,00	...	91	...	...	...
Bombay . . . .	*1	...	...	...	...	...	1	...
Total . . . .	2,92	...	2,00	...	91	...	1	...

\* Excess over reduced grant.

## 5.—Salt.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	11,63	11,78	11,50	Savings due to vacancies, leave, etc.
Burma . . . .	32	38	36	Provision made for additional salt establishment in the Amherst district was not utilized.
Eastern Bengal and Assam.	26	29	24	
Bengal . . . .	3,66	4,23	3,38	The Budget provided 55 for two steam launches but no expenditure on this account was incurred. There were also savings in establishment, allowances and rents, rates and taxes.
Madras . . . .	15,81	16,10	14,05	Savings chiefly under "Purchase of Salt Manufacturer's share" due to the seasons having been unfavourable for salt manufacture.
Bombay . . . .	19,55	21,00	20,09	The excess over 1908-09 was mainly under salt purchase and freight due to the opening of additional salt pans and to the raising of the cost price by pice 3 per maund towards the end of the year. The Budget provision on these accounts was larger than was actually required. The Budget also included provision for several administrative improvements which was not fully utilized for its original purpose, and the savings were partly used for the conversion of a schooner <i>Pelican</i> into a steamer.
Total in Rupees.	51,23	53,78	49,52	
	£	£	£	
Equivalent in Sterling	341,5	358,5	331,1	
England . . . .	16	3	6	Demands for stores were high in 1909-10.
Total including England.	343,1	358,8	331,7	

61. The Imperial excess of 22 over the reduced grant in Madras has been sanctioned.

## 6.—Stamps.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	—15,96	—17,64	—14,65	Purchase of plain paper to be used with Court-fee Stamps (1,57) hitherto charged under 30 Stationery, transferred to this head. Recoveries for stamp supplies were not as high as estimated in the Budget, owing to lower demands.
Central Provinces . . . .	1,20	1,25	1,22	
Burma . . . .	1,10	1,43	1,02	Supply of stamps from Central Stores over-estimated.
Eastern Bengal and Assam . . . .	4,16	4,45	4,20	Supply of stamps from Central Stores over-estimated.
Bengal . . . .	4,62	5,05	4,32	Shortage compared with 1908-09 mainly in the value of stamps supplied from Central Stores. The Budget Estimate was based on anticipations of increased sales.
United Provinces of Agra and Oudh . . . .	2,41	2,56	2,74	Normal growth of charge corresponding to growth in receipts.
Punjab . . . .	1,62	1,63	1,72	
North-West Frontier Province . . . .	20	18	20	
Madras . . . .	4,05	4,03	4,26	Increased supplies from Central Stores consequent on increased sales.
Bombay . . . .	2,22	2,32	2,21	
Total in Rupees . . . .	5,61	5,28	7,24	
	£	£	£	
Equivalent in Sterling . . . .	37,4	35,1	48,3	
England . . . .	136,6	106,8	103,5	The demands for stores were smaller than was indicated in the forecasts received from India. The figure for 1908-09 was abnormal.
Total including England . . . .	174,0	141,9	151,8	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . . .	2,99	...	1,55	...	...	...	1,44	...
United Provinces of Agra and Oudh . . . .	9	9	...	...	9	9	...	...
Punjab . . . .	5	4	...	...	5	4	...	...
North-West Frontier . . . .	2	...	...	...	...	...	2	..
Madras . . . .	12	11	...	...	12	11	...	...
TOTAL . . . .	3,27	24	1,55	...	26	24	1,46	...

62. Excess over Budget grant as modified by re-appropriation occurred in India and was due to adjustments after the close of the year. There was also a petty excess in the North-West Frontier Province.



## 7.—Excise.

Provinces.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . .	1,95	1,98	1,61	Saving due to vacancies.
Central Provinces . .	2,80	3,10	2,68	Expenditure was increased in 1908-09 by grain compensation allowance and under petty construction and repairs. The Budget made a further addition to provide for various administrative needs, but savings accrued owing to non-employment of the full staff and general contraction of expenditure following a weakness in the revenue.
Bugna . . .	11,93	11,82	12,14	Fluctuations mainly in rewards on excise and opium cases.
Eastern Bengal and Assam.	2,77	3,02	2,90	A lump provision of 24 for reorganisations was not required and was partially diverted to cover excess under rewards.
Bengal . . .	7,86	8,30	8,72	The Budget provided for reorganisation and for increased temporary establishment following the introduction of the distillery system. The cost of temporary establishments proved higher than estimated and absorbed the provision for reorganisation. The construction of distillery warehouses in Behar and increased payments for rewards led to an excess over the Budget.
United Provinces of Agra and Oudh.	2,05	2,60	3,24	The Budget provided for a portion of the scheme for reorganisation of the department. Increase in actuals as compared with Budget due to transfer to this head from 18.—General Administration of the charges of the Commissioner of Excise owing to a change in the character of the appointment.
Punjab . . .	74	1,40	78	Postponement of proposed revision of the Excise Department.
North-West Frontier Province.	8	9	8	
Madras . . .	18,19	17,84	18,15	Budget allowed for continuance of grain compensation allowance only for half the year.
Bombay . . .	10,19	9,80	9,34	Provisions for certain local and house rent allowances and additional clerical establishments not required. 1908-09 included special expenditure (87) for purchase of plant and apparatus.
Total in Rupees . .	58,56	59,95	59,04	
Equivalent in Sterling	£ 390,4	£ 399,7	£ 397,6	
England . . .	1	1	8	
Total including England.	390,5	399,8	397,9	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Burma . . .	16	16	...	...	16	16	...	...
Eastern Bengal and Assam.	2*	...	...	...	2	...	2	...
Bengal . . .	31	20	...	...	21	20	...	...
United Provinces of Agra and Oudh.	32	32	...	...	32	32	...	...
Madras . . .	16	15	...	...	16	15	...	...
Total . . .	87	88	...	...	87	88	2	...

\* Excess over reduced grant.

7.—Excise—*contd.*

63. Excluding grain compensation and the special expenditure referred to in Bombay the actuals in 1909-1910 were 2,82 higher than in 1908-1909. Of this increase 55 is nominal being accounted for by transfer of charges from 18.—General Administration in the United Provinces. The rest is due chiefly to reorganisation in the United Provinces, and to increased payments in Bengal for temporary establishments following the introduction of the distillery system, for construction of distillery ware-houses in Behar and for rewards.

## 8.—Provincial Rates.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Eastern Bengal and Assam.	24	43	32	Provision made for the cost of revaluation not fully utilized.
Bengal	42	50	42	Lump provision (9) for increase of pay of ministerial officers not utilised.
Total in Rupees	66	93	74	
	£	£	£	
Equivalent in Sterling	4,4	6,2	4,9	

## 9.—Customs

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Burma	4,72	5,00	4,96	Compared with 1908-09, the increase was due to reorganisation of the Appraising Department and to the charging to this head instead of to 21.—Ports and Pilotage, of the upkeep charges of Customs launches.
Eastern Bengal and Assam.	48	48	48	
Bengal	10,62	12,25	11,06	Increase over 1908-09 due mainly to reorganization of the Preventive Department with effect from 12th September 1909. The Budget included provisions for several other requirements which were not utilised.
Madras	3,20	3,74	3,32	Partial lapse in the lump provision of 55 for revision of Madras Custom House Establishment.
Bombay	12,86	13,00	12,80	Increase over 1908-09 due to revision of establishment and higher payments of allowances for overtime work and house-rent allowances. Provisions for local allowances to establishments in Bombay City and Kanchi as well as for other administrative improvements not required in full.
Total in Rupees	31,33	34,47	32,57	
	£	£	£	
Equivalent in Sterling	208,8	229,8	217,1	
England	2	1	4	
Total including England	209,0	229,9	217,5	

64. The increase of 1½ lakhs marks a revision of establishment in four provinces, the provision for which made in the Budget was not fully utilised.

## 10.—Assessed Taxes.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Total India in Rupees	3,83	4,07	3,92	
	£	£	£	
Equivalent in Sterling	25,6	27,1	26,1	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Eastern Bengal and Assam.	2	2	...	...	2	2	...	...
Madras	...	2	...	...	...	2	...	...
Total	2	4	...	...	2	4	...	...

65. The Provincial variations were unimportant.

11.—Forest.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	6,63	7,78	6,89	Budget anticipated considerable increase in the working expenses in connection with a revival in the Andaman padouk trade which did not come up to expectations. There was some increase over 1908-09 owing to the development of the Forest Research Institute.
Central Provinces	17,53	17,30	15,86	The expenditure in 1908-09 was exceptionally high. The programme of works provided for in the Budget was not carried out in full and only partial use was made of a lump provision for reorganisation of staff.
Burma . . . . .	38,19	39,85	37,89	The most important change is the addition of another lakh,—provision having been made for reorganisation of the clerical establishment and increased subordinate staff—to establishment charges which are 30 per cent. higher than five years ago. In the total, however, this addition was more than counterbalanced by reductions due to smaller extraction of timber and the curtailment of departmental operations. The Budget provision for purchase of elephants, for salvage and kheddah operations and for buildings, roads, demarcation, and working plans was not fully utilised.
Eastern Bengal and Assam.	8,91	10,02	10,13	There was some saving in the cost of departmental operations due to a slack market for produce. On the other hand, establishment charges were nearly a lakh higher than in 1908-09, as the result of revisions of pay and allowances including grant of local allowances.
Bengal . . . . .	5,84	5,87	5,91	
United Provinces of Agra and Oudh.	12,73	13,26	12,09	The decrease as compared with the Budget corresponds in part to a falling off in revenue, the rent paid for certain leased forests being determined by the sales of timber.
Punjab . . . . .	8,52	8,50	6,68	As compared with 1908-09 there has been some contraction of departmental operations, but the main difference is due to the inclusion in 1908-09 of 1,41 paid to the Chamba State on account of the working of its forests during 1907-08. There was a retrocession with effect from 1908-09. As compared with the Budget the decrease is due to the contraction of departmental work to a provision of about 1,00 as contribution to the North-West Frontier Province on account of the Hazara forests not having been required ( <i>vide</i> IX.—Forests) and to curtailment of road, building and other programmes.
North-West Frontier Province.	81	1,20	78	Provision for the adjustment of the actual expenditure on Hazara timber in the Punjab was not required.
Madras . . . . .	20,17	33,00	33,40	The small excess over the Budget is due mainly to the continuance of grain compensation allowance throughout the year. The increase over 1908-09, was due to extensive departmental operations, to the acquisition of forest lands, to increased expenditure on buildings and roads and sowing and planting and to increase under subordinate establishments including the entertainment of a staff of accountants for District Forest Offices.
Bombay . . . . .	20,44	21,06	20,63	Minor savings, grants for communications, buildings, demarcation, improvement and extension of forest were partially diverted for re-organisation which however could not be carried out before the end of the year.
Total in Rupees	1,48,27	1,57,84	1,50,26	
Equivalent in Sterling England	£ 988,5 5,7	£ 1,052,9 5,3	£ 1,001,8 4,9	
Total including England.	994,2	1,057,6	1,006,7	

## 11—Forest—concl'd.

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Eastern Bengal and Assam.	6	5	...	...	6	5	...	...
Bengal . . .	2	2	...	...	2	2	...	...
Madras . . .	20	20	...	...	20	20	...	...
TOTAL . . .	28	27	...	...	28	27	...	...

66. The figures are materially affected by one or two special items, such as the payment made to the Chamba State in 1908-09 but not in 1909-10 which accounts for the decrease in actuals in the Punjab, and an alteration in the method of adjusting the contribution to the North-West Frontier Province which explains the difference between Budget and actuals in the same province. In the United Provinces also charges include rent for the Tehri forests which is based on profits, and the decreased expenditure means no more than a diminished outturn. Generally speaking, however, the result is a considerable addition to establishment charges and at the same time a contraction, except in Madras, of departmental operations and lapse of provisions for various works. Establishment charges rose from R67,26 to R70,43.

## 12. - Registration.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	7	7	8	
Central Provinces	1,11	1,18	1,15	
Burma . . . .	82	82	82	
Eastern Bengal and Assam.	5,93	6,10	6,15	Excess over 1908-09 due to the opening of new offices and re-organisations of establishment.
Bengal . . . .	8,15	8,11	7,79	The Budget provided for re-organisation and increased temporary establishment. The actuals showed savings in grain allowance and contingencies.
United Provinces of Agra and Oudh.	2,56	2,64	2,76	
Punjab . . . .	1,18	1,15	1,16	
North-West Frontier Province.	10	10	10	
Madras . . . .	11,24	11,49	11,72	Increase over 1908-09 due to revision of clerical establishments and opening of new Sub-Registry Offices sanctioned in 1908-09.
Bombay . . . .	3,52	3,62	3,63	
Total in Rupees .	34,77	35,41	35,36	
	£	£	£	
Equivalent in Sterling	231,8	236,1	235,7	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . . .	1	...	...	...	...	...	1	...
Eastern Bengal and Assam.	...	...	...	...	...	5	...	...
United Provinces of Agra and Oudh.	...	12	...	...	...	12	...	...
Punjab . . . .	...	1	...	...	...	1	...	...
Madras . . . .	...	23	...	...	...	23	...	...
Bombay . . . .	...	1	...	...	...	1	...	...
Total	1	43	...	...	...	43	1	...

## 13.—Interest on Ordinary Debt.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India Gross . . .	4,77,45	4,87,00	4,84,98	A 3½ per cent. loan of 2½ crores was raised in 1909-10 at an average rate of Rs. 98-15 per cent. against 2 crores in 1904-09 at an average rate of Rs. 95-7. The discount charges were thus higher by about 6 lakhs and the normal interest charges rose by about 7 lakhs but the increase in the actual claims was about 8½ lakhs. On the other hand the annual liquidation of the 4 per cent. Gwalior loan reduced the charges by about half-a-lakh and smaller temporary advances from the Gold Standard Reserve caused a further reduction of about 1½ lakhs. The net result was an increase of 7,53 over 1908-09. Compared with the Budget, there was a saving of 2,02, due to full amount of interest dues not having been claimed and to the rate of discount on the new loan having been slightly more favourable than anticipated, the reduction being set off in part by the absence of provision for interest on temporary advances from the Gold Standard Reserve.
Deduct— Chargeable to Railways and Irrigation.	5,50,50	5,70,15	5,65,37	Varies with the amount of Capital Expenditure and rate of interest charged.
Chargeable to other Governments.	32,39	34,16	33,16	Vide Remarks against each Province noted below.
Net . . .	—1,05,44	—1,17,31	—1,14,55	
Central Provinces . . .	1,40	1,75	1,60	Abnormal figures due to famine loans. Repayments were larger than anticipated in the Budget, reducing the amount outstanding and the interest charged to the Local Administration.
Burma . . . . .	67	89	68	The Budget allowed for more loans and advances than were actually sanctioned.
Eastern Bengal and Assam.	1,14	1,17	1,29	The mean balance of outstanding loans in the Provincial Loans and Advance Section exceeded the estimate mainly as the result of advances made in 1908-09 after the framing of the Budget Estimates for 1909-10.
Bengal . . . . .	4,92	6,92	6,28	Outstanding mean balance of the Provincial Loans Account higher than in 1908-09 in consequence of famine loans advanced in that year, but lower than estimated in Budget, the transactions, instead of a further net advance of 16 lakhs, resulting in a net repayment of 10 lakhs.
United Provinces of Agra and Oudh.	12,55	11,12	11,58	A net repayment of about 72 lakhs in 1909-10 due to recovery of famine loans had the effect of reducing the mean outstanding balance on which interest is calculated. The Budget anticipated a net repayment of 78 lakhs.
Punjab . . . . .	2,61	2,79	2,49	Larger recoveries from agriculturists reduced the outstanding balance on which interest is calculated.
Madras . . . . .	2,88	3,90	3,03	
Bombay . . . . .	6,22	6,52	6,19	A reduction in the mean balance due to the reduction of new loans and large recoveries of agricultural advances, natural in favourable seasons amounting to 6,48 against an increase of 5,49 anticipated in the Budget.
Total in Rupees . .	—73,05	—83,15	—80,39	
Equivalent in Sterling £	—487,0	—554,4	—535,9	
England—Gross . . .	5,286,6	5,491,1	5,519,2	The Budget allowed for an increase over 1908-09 consequent on the issue of 7,500,0 3½ per cent. India stock in February 1909 partly covered by the discharge of 865,8 Bombay, Baroda and Central India Debentures in 1908-09. The provision for discount on the renewal of temporary debt on the security of India Bills was taken at 25,6 less than in 1908-09, but the rate obtained was less favourable than anticipated and the charge in 1909-10 exceeded that in 1908-09 by 3,8.
Deduct— Charged to Railways and Irrigation Works.	3,362,1	3,470,0	3,416,8	Fluctuations separately explained in the respective sections.
Net . . . . .	1,924,5	2,021,1	2,102,4	
Total including England.	1,437,5	1,466,7	1,506,5	



13.—Interest on Ordinary Debt.—concl'd.

Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India . . . . .	3,77	...	...	...	...	...	3,77	...
Eastern Bengal and Assam .	...	12	...	...	...	12	...	...
United Provinces of Agra and Oudh.	...	46	...	.	...	46	...	...
Madras . . . . .	...	6	...	...	...	6	...	...
TOTAL .	3,77	64	...	...	...	64	3,77	...

## 14.—Interest on Other Obligations.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	68,82	68,68	70,95	Budget did not provide for a sum of 2,98 paid to the Revenue Account of the Burma Railway Company under the terms of its contract for interest on undrawn balances of capital deposited by it—1908-09 included 2,78 on the same account. Excluding these items the charges fell short of the Budget by 54 mainly owing to the provision for interest on the new General Provident Fund, having been made only in India, while the Civil Department charges were adjusted in the Provincial Books. 1908-09 was exceeded by 2,39 due to growth of Postal Savings Banks (1,86), of State Railway Provident Institutions (68) and the Postal Insurance and Life Annuity Funds (29).
Central Provinces . .	5	6	7	
Burma . . . . .	6	7	8	
Eastern Bengal and Assam . . . . .	7	7	10	
Bengal . . . . .	20	20	25	Increase due to the interest on deposits of the General Provident Fund opened during the year.
United Provinces of Agra and Oudh . . . . .	7,38	7,40	7,34	
Punjab . . . . .	10	18	18	
Madras . . . . .	30	31	33	Payment of interest on deposits of the new General Provident Fund.
Bombay . . . . .	2,92	2,71	3,03	Special refunds both in 1908-09 and in 1909-10, the latter being in connection with interest on overdrawn capital of the old Southern Mahratta Railway Company.
Total in Rupees . . . . .	79,40	79,48	82,88	
	£	£	£	
Equivalent in Sterling . . . . .	529,3	529,9	548,5	

## Excess over Budget Grant.

	Excess over Budget grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
India { Civil . . . . .	111	...	...	...	...	...	111	...
India { Departmental . . . . .	132	...	...	...	...	...	132	...
Central Provinces . . . . .	1	...	...	...	1	...	...	...
Burma . . . . .	1	...	...	...	1	...	...	...
Eastern Bengal and Assam . . . . .	2	...	...	...	...	...	2	...
Bengal . . . . .	5	...	...	...	5	...	...	...
Madras . . . . .	2	...	...	...	2	...	...	...
Bombay . . . . .	32	...	...	...	...	...	33	...
TOTAL . . . . .	236	...	...	...	9	...	277	...

4. Interest on Other Obligations—conold.

67. The usual details of the Interest on Treasury Notes and Service Funds and Savings Bank Deposits are noted below :—

*Interest on Treasury Notes and Service Funds.*

1908-9. Accounts.		1909-10. Budget.	Accounts.
₹		₹	₹
9,04	Uncovenanted Service Fund (Bengal)	9,08	9,07
1,47	" " " (Bombay)	1,40	1,52
42	Other Funds . . . . .	46	40
<u>10,93</u>	TOTAL	<u>11,03</u>	<u>10,99</u>

*Interest on Savings Bank Deposits.*

43,41	Post Office Savings Banks . . . . .	44,80	44,77
6,92	State Railway Provident Institutions . . . . .	7,50	7,56
2,92	Civil Engineers' Provident Fund . . . . .	3,08	1,84
1,92	Postal Insurance and Life Annuity Fund . . . . .	2,15	2,21
...	General Provident { Civil . . . . .	50	53
	Fund. { Departmental . . . . .	...	1,25
1,60	Other Accounts . . . . .	1,81	1,42
<u>56,77</u>	TOTAL	<u>59,84</u>	<u>59,58</u>

There were considerable transfers of balances to the new General Provident Fund from the old Civil Engineers' Provident Fund and from the old Forest, Finance, Opium and other Provident Funds included under Other Accounts in the statement.

68. The uncovered excesses under this head were mainly the result of adjustments in the supplementary accounts.

## 15.—Post Office.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Direction . . .	3,17	3,33	3,20	
Circle offices . . .	20,11	19,44	19,72	Decrease as compared with 1908-09 due to curtailment of fluctuating expenditure under orders of the Director General. Excess over Budget due to the revision of the circle office establishments having been provided for under Presidency and District offices.
Offices of Account and Audit . . .	8,79	9,56	8,65	Savings due to the grant for the revision of establishments not having been utilised and to vacancies not having been filled in view of impending re-organisation.
Presidency and District offices . . .	1,54,72	1,59,06	1,62,10	The Budget provided for a growth of about 5½ lakhs due to normal expansion, but in view of the reduction of about 5½ lakhs under special items connected with grain compensation and Royal Bonus, was placed at about the same figure as the actuals of 1908-09. The special charges however exceeded the estimate by 1½ lakhs, a saving of a lakh anticipated in the Budget on account of the difference between the actual and sanctioned cost of combined offices was not realised as the actual charges are now passed on to the Telegraph Department; the balance of the excess was the result of normal fluctuations.
Conveyance of mails . . .	66,23	66,69	66,12	The Budget provided for an advance, in the ordinary expenditure of about 2½ lakhs chiefly on account of additional accommodation on some lines and for new lines and sections expected to be opened for the Railway Mail Service, and on account of increased subsidies to the British India Steam Navigation Company for the Rangoon Straits service partly covered by the transfer of certain Road and Boat service subsidies in Burma to the Provincial books. A decrease in special items, viz., construction of vans, etc., grain compensation and bonus was expected to the extent of about 2½ lakhs. In the actuals grain compensation allowance was higher by about ½ a lakh but the provision for increased Railway charges was not utilised to the extent of a lakh.
Stationery and Printing . . .	10,82	11,54	12,09	Increase chiefly on account of cost of paper (1,20) supplied in 1908-09 by the Superintendent, Government Printing, adjusted in 1909-10.
Miscellaneous . . .	8,46	9,60	8,96	Increase over 1908-09 due to increase in sale of Postage and unified stamps, the cost of which forms the bulk of the charges under this head. Budget an overestimate.
Total India in Rupees	2,76,29	2,79,22	2,80,84	
	£	£	£	
Equivalent in Sterling	1,842,0	1,861,5	1,872,3	
England . . .	54,8	55,1	55,8	
GRAND TOTAL . . .	1,896,8	1,916,6	1,927,6	

## 15.—Post Office—concl.

## Excess over Budget Grant.

	Excess over Budget grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India .	1,62	...	1,51	...	...	...	11	..

69. Budget provided for normal expansion partly covered by reduction due to decreased grain compensation, etc. The reduction on this account was less than estimated, and a recovery of 98 from the Telegraph Department, which, the Budget estimated, would be made on account of the difference between actual and sanctioned cost of combined offices, did not take place as the recorded charges are now passed on to the Telegraph Department. The total Indian expenditure since 1905-06 has been, R2,18,19 ; R2,31,04 ; R2,56,73 ; R2,76,29 ; and R2,80,84. The cost of Postage stamps was formerly taken under 6.—Stamps in the Home Accounts ; since 1907-08 they are being charged against Post Office in India. Excluding this item the percentage of Indian charges to receipts was 94 in 1909-10 against 88 in 1905-06. It may be added that in 1909-10, the Director-General issued orders for the avoidance of all expenditure that was not essential.

## 16.—Telegraph.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Indian :—</b>				
Capital . . . . .	11,51	15,09	9,03	The outlay of the year was less than that of the previous year owing to curtailment of the works programme for the year in order to give effect to Government of India, Finance Department, office memorandum No. 3287 A of 16th December 1909. The original estimate was for the same reason reduced to 10,62 against which the actuals show a lapse of 1,59. This lapse was due chiefly to inability to fully carry out the works allowed for and to outlay on first equipment of Departmental and Guaranteed offices not being necessary to the extent anticipated.
Revenue . . . . .	1,10,82	1,11,51	1,13,68	In comparison with the actuals of the previous year the larger outlay of the year under review was due chiefly to a smaller share of establishment charges having been recovered from "Capital works" consequent on smaller outlay under that head during the year, and in some measure to the new time scale of pay for Superintendents and Assistant Superintendents which was introduced with effect from the 19th December 1909. The excess as compared with the Budget was due to smaller share of establishment charges having been borne by "Capital" as explained above, to an increase in the clerical and petty establishments of certain signal offices and to the re-organisation of the signalling establishment.
<b>Total Indian</b>	<b>1,21,83</b>	<b>1,26,60</b>	<b>1,22,71</b>	
<b>Indo-European :—</b>				
Capital . . . . .	—75	—83	—1,00	The decrease as compared with the actuals of the previous year occurs in the Persian Section and results from smaller outlay on the construction of gazetted officers' quarters at Teheran. The short outlay in comparison with the Budget was consequent on abandonment of the construction of quarters and office and the purchase of grounds for the staff in Persia and the Gulf.
Revenue . . . . .	10,83	12,28	10,52	The lapse on the Budget was due to smaller outlay than was anticipated on cable maintenance and repair to cables.
<b>Total Indo-European</b>	<b>10,08</b>	<b>11,45</b>	<b>9,52</b>	
<b>Total (Indian and Indo-European) in Rupees</b>	<b>1,31,91</b>	<b>1,38,05</b>	<b>1,32,23</b>	
Equivalent in Sterling . . . . .	879,4	920,3	881,5	
England . . . . .	148,7	143,0	110,9	The more important lapses were 11,8 on the estimate of payments in respect of revenue and of 8,6 under "other payments" in connection with the Indo-European Telegraph, the former being due to the Eastern Telegraph Company carrying a larger percentage of traffic owing to the interruption of the Indo-European Telegraph Company's route, and the latter to smaller payments than were estimated on account of stores and absentee allowances. No payment also was required in respect of the joint purse guarantee in respect of which a provision of 5,0 was made in the estimate. Owing to curtailment of the programme of "Capital" works of the Indian Telegraph Department, the demand for stores from England was smaller than the forecast and the lapse on this account was 9,4.
<b>Total including England.</b>	<b>1028,1</b>	<b>1063,3</b>	<b>992,4</b>	

70. *Indian Telegraph Department.*—The excess over the Indian grant for revenue expenditure was covered by re-appropriation of ₹4,07 from the grant for Capital expenditure in India and of ₹90 from the grant for Capital expenditure in England.

## 17.—Mint.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India	18,44	7,50	18,80	Excluding loss on circulation of bronze coins, for which there was no provision in Budget, the figures were 7,73 in 1908-09 and 8,17 in 1909-10, the curtailment of ordinary expenditure being due to the cessation of heavy coinage.
Bombay	5,78	6,00	5,76	Minor fluctuations. A slight increase under loss on coinage due to the re-coinage of subsidiary coins for the Straits Government was more than made up by smaller purchases of stores.
Total in Rupees	24,22	13,50	19,36	
	£	£	£	
Equivalent in Sterling	161,5	90,0	129,1	
England	30,6	16,0	14,7	The demands for stores were normal during the year. In 1908-09 they were increased by the requirements of the electric installation in the Calcutta Mint.
Total including England.	192,1	106,0	143,8	

71. The Imperial excess of Rs.6,10 in India awaits sanction of the Imperial Government.

72. Loss due to return of Famine coins from circulation. The adjustment of this loss was made in the Supplementary Accounts, but as a portion of the loss was anticipated at the time the Revised Estimate was made, the Comptroller, India Treasuries, should have asked for an additional grant in time.



## 18.—General Administration.

Province,	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	63,80	62,98	61,35	The Budget was placed at about the same figure as the actuals of 1908-09; savings due to the abolition of the Military Supply Department, to the reduction of charges of the Civil Secretariats mainly following the termination of special deputations, and to the inclusion in 1908-09 of special Durbar Fund grants were nearly covered by increased provision (+2,29) for the enlargement of the Legislative Councils and by normal provision (+1,18) for tour expenses which were low in 1908-09. In the actuals these additions were not required and there was a net saving of 2,58 on the Budget after providing about 76 <sup>as</sup> Family Travelling Allowances recently restored to the Civil Secretariat Establishments. Under Civil Offices of Account and Audit the Budget provided for an addition of 44 in view of revisions of establishment but the actuals were only 17 higher than in the previous year.
Central Provinces . . . . .	9,47	10,10	9,81	The creation of a Financial Commissionership late in 1908-09 led to increased charges in 1909-10. The Budget provisions for tour charges, motor cars and furniture for Residencies were not fully utilised.
Burma . . . . .	17,66	18,70	18,85	The Budget provided for Municipal rates and taxes levied on Government House taken in the accounts of 1908-09 and 1909-10 under 92.—Miscellaneous. It also provided for the appointment of a higher paid officer as Private Secretary to the Lieutenant-Governor and for revisions in the Secretariat and in the Accounts Departments. There were some savings in these provisions partly covered by increased expenditure in the Paper Currency Department due to revisions and entertainment of temporary establishment.
Eastern Bengal and Assam . . . . .	14,99	15,02	14,86	
Bengal . . . . .	22,02	22,16	22,21	
United Provinces of Agra and Oudh . . . . .	20,88	19,88	19,64	The accounts of 1908-09 included a number of non-recurring items. Allowing for a transfer from this head to 7.—Excise of about half a lakh on account of the charges for the Commissioner of Excise the expenditure in 1909-10 was practically the same as in 1907-08.
Punjab . . . . .	13,56	13,60	13,32	
North-West Frontier Province . . . . .	3,14	3,20	3,13	
Madras . . . . .	14,44	14,55	15,15	The increase in the actuals of 1909-10 was largely due to special additions (42) to the contract grant of the Governor partly in connection with the Viceroy's visit and partly to meet overdrafts during the three years ending March 1909. There has been some increase also in the charges of the Civil Accounts Department owing to reorganisation and to the introduction of local audit of mail and other accounts.
Bombay . . . . .	21,30	22,12	21,61	Excess over 1908-09 due to revisions in the Civil Account and Paper Currency Departments in that year, a full year's increased cost having appeared in 1909-10. Saving from Budget due to the lump provision for Local and House rent Allowances not having been required.
Total in Rupees . . . . .	2,01,21	2,03,31	1,99,43	
Equivalent in Sterling . . . . .	£ 1,341,4	£ 1,354,7	£ 1,329,5	
England . . . . .	353,5	313,0	326,3	There was a reduction in the demand for stores but not quite as much as was anticipated in the Budget.
Total including England . . . . .	1,694,9	1,667,7	1,655,8	

## 18.—General administration—concl'd.

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces . . .	4	...	4	...	...	...	...	...
Burma . . . . .	10	...	...	...	...	...	10	...
Eastern Bengal and Assam . . .	9	...	9	...	...	...	...	...
Bengal . . . . .	18	...	10	...	...	...	3	...
United Provinces of Agra and Oudh .	12	...	...	...	...	...	12	...
Punjab . . . . .	3	...	...	...	—1	...	4	...
Madras . . . . .	6	54	6	...	—1	54	1	...
Bombay . . . . .	1	...	...	...	...	...	1	...
TOTAL . . . . .	58	54	29	...	—2	54	31	...

73. As compared with the Budget there was a saving of over 2 lakhs in the provision made for the enlarged Supreme Legislative Council, the Budget having assumed too early a date for the introduction of the Reform Scheme. There was a saving of another lakh in the provision for tour expenses of the Viceroy, his staff and household and the members of his Council.

74. Compared with 1908-09 the most striking feature is the increase of about a lakh and a half in the Civil Accounts and Currency Departments due to reorganisations in most of the offices, but there were savings due to lower charges for grain compensation allowance, to absence of Royal bonus charges and to the abolition of the Military Supply Department, which brought the total below the figure of the previous year.

75. Most of the excesses over Budget grants not covered by additional grants, are petty but in the United Provinces an excess was anticipated in the Revised and the Accountant General should have taken steps to secure an additional grant. The Accountant General, Burma, did not insist on an additional grant for the excess under a misapprehension of the intention of some previous orders. He has been informed that additional grants should be obtained whenever there was any excess otherwise than trifling.

## 19A.—Law and Justice—Courts of Law.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	8,42	8,39	8,67	1909-10 included a special refund of 18 by the Administrator General in connection with an escheated property.
Central Provinces . . . . .	25,10	25,06	24,76	Figures of 1908-09 were swollen by grain compensation allowance. Decrease in actuals as compared with Budget due to savings under salaries.
Burma . . . . .	43,90	45,00	45,35	The entertainment of an additional Judge in the Chief Court for the whole year instead of for 6½ months as provided in the Budget, the entertainment of an additional Judge with his establishment in the Judicial Commissioner's Court, heavier law charges connected with the conduct of cases such as the Khedda case, partly covered by savings due to the adjustment of municipal rates and taxes under 32.—Miscellaneous, caused the excess over the Budget. The appointment of additional judges and establishments and heavier law charges combined with more expenditure to complete the reorganisation of the Provincial Judicial Service caused an excess in 1909-10 over the figures of 1908-09.
Eastern Bengal and Assam.	44,86	44,35	44,69	Excluding Grain Compensation the expenditure was 43,28 in 1908-09 and 43,50 in 1909-10. There was increased expenditure due to the appointment of an additional District Judge for whom there was no Budget provision, to the reorganisation of the scale of munsiffs, to the continued employment of additional magistrates and to the creation of a few rural Magistrate's Courts sanctioned towards the end of the year.
Bengal . . . . .	88,76	79,90	82,75	The fluctuations are due mainly to law charges incurred in addition cases which in 1909-10 were less than in 1908-09, but very largely exceeded the Budget provision. Excluding these charges, expenditure in 1909-10 was about half a lakh higher than in 1908-09 and this excess is explained by a special refund of 57 to the Calcutta Corporation on account of the cost of the Municipal Magistrate's Court from April 1901 to December 1907. The Budget included a provision of 2,40 for revision of ministerial establishment, but this scarcely seems to have been utilized.
United Provinces of Agra and Oudh.	60,19	59,91	59,05	The accounts of 1908-09 included exceptional expenditure on lawyers' fees due to the institution of important criminal cases as well as grain compensation and the Royal Bonus. The Budget for 1909-10 made provision for increased rates of diet allowance to witnesses and assessors which were not sanctioned by Government.
Punjab . . . . .	37,49	38,07	38,07	The Budget showed an excess of about 60 over the actuals of 1908-09 owing to a provision of 1,59 for the reorganisation of the Judicial Service partly covered by the absence of grain compensation payments. The provision for reorganisation referred to was not fully utilized but the savings were used up mainly in connection with the protracted entertainment of an additional Judge for the Chief Court and his establishment.
North-West Frontier Province.	5,42	5,84	5,58	
Madras . . . . .	56,02	54,88	56,99	The excess over 1908-09 was chiefly in the charges of the Civil and Sessions courts due mainly to the establishment of temporary courts, the grant of local allowances to the Process Service establishment and the payment of leave allowances. The further excess over the Budget was due mainly to provisions having been made for grain compensation allowance for 6 months only instead of for the whole year, and to the deduction for probable savings not having been realised.
Bombay . . . . .	52,81	52,49	52,62	
Total in Rupees	4,12,97	4,07,64	4,13,48	

19A.—Law and Justice—Courts of Law—*concl'd.*

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	£	£	£	
Equivalent in Sterling	2,753,1	2,717,6	2,756,5	
England . . . . .	5	5	2	
Total including England . . . . .	2,753,6	2,718,1	2,756,7	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . . .	28	..	..	...	1	...	27	...
Burma . . . . .	...	35	...	...	...	35	...	...
Eastern Bengal and Assam. . . . .	...	34	...	...	...	34	...	...
Bengal . . . . .	...	3,55	...	...	...	3,55	...	...
North-West Frontier . . . . .	19	...	...	...	...	...	7	...
Madras . . . . .	...	2,16	...	...	...	2,16	...	...
Bombay . . . . .	...	13	...	...	...	13	...	...
Total . . . . .	47	6,53	...	...	13	6,53	34	...

76. There were reorganisations in the Judicial service in Burma, Eastern Bengal, the Punjab and Madras. In Eastern Bengal and Assam the expenditure excluding grain compensation has increased by nearly 6½ lakhs since 1905-1906. Charges connected with the suppression of anarchical crime continued to be heavy in Bengal which also included a special refund to the Calcutta Municipality on account of the cost of the Municipal Magistrate's Court in Calcutta from 1st April 1901 to December 1907. It is noticeable that though the cost of this court is borne by Government, the fines recovered by the court are credited to the Municipal Revenues under the provisions of the Calcutta Municipal Act.

77. There were excesses over the Budget not covered by additional grants in India and the North-West Frontier Province. In the former case the procedure in the account office was defective; it is now being amended. In the North-West Frontier Province the probable excess was brought to the notice of the Chief Commissioner and it is not clear why action was not taken to provide for it.

## 19B.—Law and Justice—Jails.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	19,55	19,63	17,04	The expenditure practically the whole of which is on the Port Blair Settlement fell almost to the level of 1903-04 mainly as the result of lower prices of Commissariat Supplies which were exceptionally high in 1908-09. Marine Supplies also cost less in consequence of reduced demand for coal and passage requirements were lower.
Central Provinces .	5,86	5,58	6,14	Dietary charges were naturally lower than in 1908-09, but exceptional demands from the Supply and Transport Department which were not foreseen when the Budget was prepared led to an increase under Jail Manufactures which more than counterbalanced the saving under the first head.
Burma . . . .	12,84	12,60	12,32	Dietary charges were high in 1908-09. An increase of about $\frac{1}{3}$ rd of a lakh since 1907-08 however is chiefly under establishment.
Eastern Bengal and Assam.	11,12	12,01	9,24	The Budget provided in addition to normal expenditure for a contemplated expansion of jail industries. But the abandonment of the castor oil industry in the Rajshahi jail reduced purchase of machinery, land, etc., and fall in the price of food grains, etc., reduced the expenditure to the lowest figure recorded since 1905-06.
Bengal . . . .	27,71	27,00	25,80	The bulk of the decrease (1,83) in the accounts of the two years occurred under Jail manufactures and was due to smaller outlay on the purchase of raw materials and cost of special stores. Under other Jail charges the Budget allowed for a decrease of about a lakh under dietary charges, while other changes including some increase for revision of establishment about balanced each other. In the actuals the saving under dietary charges was considerably more than anticipated in the Budget, but there was a considerable excess under establishment owing to the general improvement in the pay of the jailor establishment and to the opening of a new Central jail, while there was a large excess under clothing and bedding of prisoners due to an increase in the jail population. On the whole the actuals for dietary charges in 1909-10 were 164 less than in the preceding year, but there was an increase in other directions of about a lakh of which 63 was under establishment and 45 under clothing and bedding.
United Provinces of Agra and Oudh.	24,12	20,80	20,70	There was naturally a large drop in the expenditure after the famine prices of 1908-09, but the 1909-10 figure is still high, being 2 lakhs above 1906-07, the last year before the famine.
Punjab . . . .	12,34	10,01	11,06	Compared with Budget a saving under manufacture charges—a number of convicts having been employed on canal work—has been more than made up by heavier dietary and clothing and bedding charges. The reduction in the expenditure as compared with 1908-09 is due to the fall in prices of food grains, but the level of 1907-08 has not been reached.
North-West Frontier Province.	1,86	1,82	1,25	
Madras . . . .	15,18	14,02	14,87	Increase over Budget chiefly in dietary charges due to increase in jail population and in the prices of food grains.
Bombay . . . .	9,92	9,84	10,04	
Total in Rupees .	1,39,95	1,32,51	1,27,96	
	£	£	£	
Equivalent in Sterling .	933,0	883,4	853,1	
England . . . .	...	1	...	
Total including England . .	933,0	883,5	853,1	

19B.—Law and Justice—Jails—*concl'd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces . . .	...	56	...	...	...	56	...	...
United Provinces of Agra and Oudh. . .	...	10	...	...	...	10	...	...
Punjab . . . . .	...	1,06	...	1,06	...	...	...	...
Madras . . . . .	...	85	...	...	...	85	...	...
Bombay . . . . .	...	20	...	...	...	20	...	...
Total . . . . .	...	2,76	...	1,06	...	1,71	...	...

78. There was a natural decline in the charges along with a fall in prices. There was some contraction in manufactures in Eastern Bengal and Assam, and special charges in Bengal in connection with the equipment of the new Presidency Jail.

79. To eliminate the effects of scarcity which have disturbed recent figures a comparison may be made with 1906-07. Since that year the expenditure on Jails (excluding manufactures) has risen by 8 lakhs, but dietary charges are still 6 lakhs higher. The increase in general charges is therefore 2 lakhs and there seems to have been some increase in the Jail population, the figure for 1906 being 101,227 and in 1909, 105,233. On these figures the incidence of general charges has risen slightly from 34·3 to 34·9.

## 20.—Police.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	12,80	13,22	13,41	Budget raised in consequence of reorganisation in almost all the administrations. Excess over Budget due chiefly to certain recoveries from Native States being lower than estimated.
Central Provinces . . . . .	32,29	31,12	31,05	The decrease as compared with 1908-09 was due chiefly to payment of the Royal Bonus and grain compensation in that year and to differences in the adjustment between Government and the Great Indian Peninsula Railway of expenditure on railway police.
Burma . . . . .	1,19,27	1,17,00	1,17,84	The Budget was an under-estimate. The actuals of 1908-09 included 1,07 on account of the Royal Bonus, a special expenditure of 80 on column operations, the outlay on purchase and carriage of food supplies was abnormally high and there was a large stock at the end of the year. But for these special causes, the actuals of 1909-10 would have exceeded those of the previous year on account of the gradual introduction of the Police Reforms.
Eastern Bengal and Assam.	50,41	53,60	50,82	There has been no reduction below the abnormally high charges of 1908-09; some decrease under special Police due to smaller outlay on rations and compensation for dearness of provisions, being absorbed by increased expenditure due to the reorganisation of the Criminal Intelligence Department. The Budget provided for revision of horse and conveyance allowances, for construction of launches and reorganisation of Special Police but these provisions were not fully operated upon during the year. The requirements under some heads were somewhat overestimated and actuals were further reduced by a transfer of certain charges to Public Works.
Bengal . . . . .	80,26	83,78	81,58	Increase over 1908-09 due chiefly to increased petty construction and repairs and to the reorganisation of the Criminal Investigation Department partly set off by savings in grain compensation allowance, etc. These variations were not foreseen in the Budget but on the other hand a provision of 2,65 for additional police reforms was not utilised and the savings in the Police Force charge exceeded anticipations.
United Provinces of Agra and Oudh.	1,00,95	1,02,26	1,02,13	Excluding the deduction of 1,45 for probable savings and the provision of 1,78 for grain compensation the Budget for 1908-09 stood at 99,17. The Budget for 1909-10 added a sum of 3,60 for further Police reforms but anticipated some savings and placed the Budget at 1,02,26 which was closely realised.
Punjab . . . . .	55,05	52,06	53,51	1908-09 included about 2½ lakhs on account of grain compensation and Royal Bonus. Excluding these special charges the Budget of 1909-10 was placed at the same figure as the actuals of 1908-09. It included provisions for the revision of District Police and for other police reforms but made too large a deduction for probable savings. This mainly caused the excess over the Budget.
North-West Frontier Province.	15,03	16,40	15,43	The Budget provided for the reorganisation of the Police force but the provision was not fully utilized.
Madras . . . . .	78,78	76,82	74,18	Compared with 1908-09 a decrease due to the absence of the Royal Bonus payments, and to arrear recoveries of Railway Company's share of Railway Police charges was more than covered by increased charges due to reorganisations for which the Budget made a lump provision of 5,00. This provision was operated on to a small extent only but the full savings were not realised as the Budget provided for grain compensation allowance for six months only.



20.—Police—*concl'd.*

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Bombay . . . .	89,37	93,08	93,10	Budget provided for a net increase of 3,70. Grain compensation was taken about 1,50 less and payment on account of Royal Bonus (about 80) was omitted; on the other hand the charges of the Sindh Railway Police were provided for the whole year and subject to a lump deduction of 1,00 new items were provided, principally increase in salaries, pay and allowances of the Police Force in connection with the reorganisation (2,45), lump provision for 11,54 additional constables (1,30), increase in the grants for supplies and services chiefly on account of Arms, Accoutrements, etc., (75), strengthening of the city Criminal Investigation Department (28) and grant of local allowances to constables (1,20). The Budget has on the whole been closely followed in the actuals.
Total in Rupees . . . .	6,29,16	6,59,34	6,33,00	
Equivalent in Sterling	£ 4,194,4	£ 4,262,8	£ 4,220,0	
England . . . .	1,8	2,0	2,3	
Total including England . . . .	4,196,2	4,264,8	4,222,3	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION BY IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	19	...	20	..	—39	...	38	...
Burma . . . .	...	84	...	...	...	84	...	...
Punjab . . . .	...	1,45	...	1,45	...	...	...	...
Bombay . . . .	...	2	...	...	...	2	...	...
TOTAL	19	2,81	20	1,45	—39	86	38	...

80. The year marks another advance in the reorganisation of the department the extent of which is masked by the payments on account of grain compensation and Royal bonus in 1908-09. Excluding these the expenditure increased by about 21 lakhs in India.

81. Paragraph 37 of Financial Statement for 1909-10 included special grants to Central Provinces (50), Eastern Bengal and Assam (1,50), Bengal (2,50), United Provinces (4,00) and Bombay (3,00). These grants do not seem to have been largely utilised under this head in Eastern Bengal and Assam and Bengal.

82. An excess over the Budget grant in "India" is not covered by an additional grant. The check on these excesses in the office of the Comptroller of India Treasuries has been somewhat defective in the past. Steps are being taken to remedy the defect.

## 21.—Ports and Pilotage.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Burma . . .	12,86	12,73	12,57	The Budget provided for the full amount of subsidies for steam boat and road services instead of a share as in 1908-09, but the actuals of 1908-09 were high owing to specially large purchases of stores. There were some savings on the Budget due to non-utilization of the full provision for subsidies and for the transfer of upkeep of Excise and Customs launches to the respective heads.
Eastern Bengal and Assam.	1,59	1,25	1,07	The abolition of the subsidy for the accelerated Brahmaputra service with effect from 1st January 1910, on the opening of a new section of the Eastern Bengal State Railway, and the un-anticipated adjustment of the Post Office share of certain subsidies, caused the savings on the Budget. There were special charges in 1908-09 for purchase and repairs of vessels and for a contribution to a Pilotage Fund.
Bengal . . .	22,62	12,44	11,80	1908-09 included a special item 10,31 for the cost of a Pilot Steamer "Lady Fraser." The actuals of 1909-10 showed some savings in Building, Repair and Outfit of ships, in coal supplied to ships and in Pilotage, etc.
Madras . . .	18	16	18	
Bombay . . .	53	57	59	
Total in Rupees .	37,78	27,15	26,21	
	£	£	£	
Equivalent in Sterling.	251,9	181,0	174,7	
England . . .	2	2	1	
Total including England.	252,1	181,2	174,8	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Burma . . .	...	56*	...	...	...	56	...	...
Madras . . .	...	2	...	...	...	2	...	...
Bombay . . .	...	2	...	...	...	2	...	...
Total . . .	...	60	...	...	...	60	...	...

\* Excess over the reduced grant.

8.3. 1908-09 included the cost of a Hugly Pilot Steamer

## 22.—Education.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	7.62	9.15	6.07	1908-09 included a special grant of 2.50 to the Indian Institute of Science, while in 1909-10 a lump provision of 8.15 for grants-in-aid to Universities and for collegiate education was intended for and transferred to Provincial Budgets. Excluding these items the Budget was 88 above previous actuals, the increase being due to provision for arrear grants to the Mayo and Daly College Funds and new grants-in-aid to Bangalore Native Schools.
Central Provinces	15.89	10.12	16.55	Compared with 1908-09, the Budget included provisions for larger grants-in-aid, for improvement of Secondary Schools and for Hostels and Normal School teachers. The actuals of 1909-10 exceeded the Budget owing chiefly to over-estimate of probable savings.
Burma . . . . .	18.83	20.22	19.00	Municipal rates and taxes on Government Colleges and Collegiate School buildings were transferred to 32.—Miscellaneous; provisions for the taking over of certain municipal schools and for opening new schools were only partially utilised; provision made for contribution to District Cess Funds towards local education was not required.
Eastern Bengal and Assam.	21.68	23.34	23.38	There was a decrease of about half a lakh under grants-in-aid, the amount of which was exceptionally high in 1908-09. Under other heads, therefore, there was an increase of about 2½ lakhs, the great bulk of which was due to the provincialization of a number of High Schools and to the provincialization of the inspecting agency formerly paid by District Boards. The last item was not provided for in the Budget, but the excess was practically covered by savings in the provisions for apparatus and salaries in Government Colleges and Schools.
Bengal . . . . .	55.29	55.57	55.69	The aggregate differences are slight but there was a considerable variation in the objects of expenditure as provided in the Budget and as actually incurred. Thus money was spent in special grants to the University and on the reorganisation of the Inspection Department which had not been provided in the Budget, while provisions made for strengthening the staff of Government Colleges, for classes of industrial chemistry, for construction of Guru Training School Buildings and for stipends to pupils were not utilised to the fullest extent.
United Provinces of Agra and Oudh.	29.84	28.35	28.59	The figures for the two years 1908-09 and 1909-10 have been somewhat disturbed by certain charges for contributions having been adjusted under this head in 1908-09 instead of under 32.—Miscellaneous ( <i>vide</i> 32.—Miscellaneous). After allowing for this disturbance the Budget for 1909-10 showed an advance of about 3.00 over the actuals of 1908-09 due to the inclusion of provisions for the establishment of a Higher Grade Training College, for expansion of the scheme of technical education and for the provincialization of grants-in-aid to English schools partly covered by a deduction of 71 for probable savings. The provisions were not utilised to the extent anticipated but the savings were more than absorbed by an increased contribution of 1.00 to the Allahabad University.
Punjab . . . . .	22.24	21.07	22.61	The Budget did not include a provision of 60 for amount sanctioned for University and Collegiate expenditure. Probable savings were largely over-estimated and additional expenditure (14) was incurred for fitting up the new chemical laboratory in the Government College. The expenditure in 1908-09 was rather low—lower than any year since 1905-06, although it included about 20 on account of grain compensation and Royal bonus.

## 22. — Education—contd.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
North-West Frontier Province.	1.02	1.09	86	1908-09 included a special payment of 22 on account of a building grant to a Mission College. The Budget provided for the full salary of the Inspector General but the continued deputation of the permanent incumbent Dr. Stein to the Archaeological Department caused savings.
Madras	37.89	37.81	37.90	Compared with 1908-09, a reduction of 1.29 in the grant to the University was more than made up by increases due to the introduction of improvements, e.g., the equipment of laboratories attached to Government Arts Colleges in connection with the new University Regulations, to larger teaching grants to non-European Schools, to the reorganisation of the supervising staff of elementary schools, etc.
Bombay	41.21	44.78	43.53	Excess over 1908-09 mainly in connection with the extension of Primary Education including increase in the pay of teachers; besides, 1908-09 included special credit adjustments on account of arrear contributions for the Rajkumar College. Saving on the Budget mainly due to transfers to Public Works Department from the provisions for development of Technical Education and for building grants for the David Sassoon Industrial and Reformatory Institution at Matunga.
Total in Rupees	2,51.01	2,57.45	2,54.18	
	£	£	£	
Equivalent in Sterling	1,673.4	1,716.3	1,694.5	
England	8.0	11.5	10.4	Budget provided for increased payments for Government Scholars and for expenditure on account of the Bureau of Information for Indian students; the latter item was actually adjusted under "Miscellaneous."
Total including England.	1,682.8	1,727.8	1,704.9	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India	7*	...	...	...	...	...	7	...
Central Provinces	...	48	...	...	...	43	...	...
Eastern Bengal and Assam.	...	4	...	4	...	...	...	...
Bengal	...	12	...	...	...	12	...	...
United Provinces of Agra and Oudh.	...	24	...	...	...	24	...	...
Punjab	...	1,54	...	1,35	...	19	...	...
Madras	...	9	...	...	...	9	...	...
TOTAL	7	2,46	...	1,39	...	1,07	7	...

\* Excess over the reduced grant.

**22.—Education—concl'd.**

84. The Budget included a provision in "India" for an Imperial grant of 3,15 in aid of University and Collegiate Education to be distributed among the Provincial Governments. The necessary transfers were made in the shape of Imperial assignments to Central Provinces (10), Eastern Bengal and Assam (30), Bengal (1,60), Punjab (6") and Bombay (55). The provincialisation of a number of High Schools and of the inspecting agency formerly paid by District Boards in Eastern Bengal and Assam and the extension of Primary Education in Bombay are specially noticeable as explaining the excess over 1908-09.

## 23.—Ecclesiastical.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	1,93	2,01	1,92	The number of senior chaplains on duty was less than estimated.
Central Provinces . . . . .	86	1,00	84	
Burma . . . . .	1,10	1,35	1,23	
Eastern Bengal and Assam . . . . .	31	32	29	
Bengal . . . . .	2,15	2,23	2,24	
United Provinces of Agra and Oudh . . . . .	2,54	2,50	2,60	Actuals of 1908-09 abnormal. Saving in the Budget grant due to absence of a larger number of senior Chaplains on leave. 1908-09 figure abnormal.
Punjab . . . . .	2,30	2,26	2,33	
North-West Frontier Province . . . . .	35	37	37	
Madras . . . . .	2,99	3,44	3,32	
Bombay . . . . .	3,28	3,62	3,30	
Total in Rupees . . . . .	17,90	19,10	18,53	
	£	£	£	
Equivalent in Sterling . . . . .	119,3	127,3	128,6	
England . . . . .	8	4	5	
Total including Eng-land . . . . .	120,1	127,7	124,1	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . . .	1*	...	...	...	...	...	1	...
Bengal . . . . .	1	...	...	...	1	...	...	...
United Provinces of Agra and Oudh . . . . .	10	...	7	...	3	...	...	...
Punjab . . . . .	7	...	...	...	7	...	...	...
Bombay . . . . .	2*	...	...	...	...	...	2	...
Total . . . . .	21	...	7	...	11	...	3	...

\* Excess over the reduced grant.

## 24.—Medical.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	6,71	7,04	7,02	The Budget was raised in view of larger plague requirements and in order to increase by 20 the grant to the Countess of Dufferin's Fund. The increased grant was not paid and there were savings in plague expenditure, but there was some increase in the expenditure on medicines, diet of patients and miscellaneous charges in Hospitals and Dispensaries.
Central Provinces .	7,18	8,96	7,98	The Budget was almost the same as in 1908-09, but in that year expenditure had to be curtailed owing to famine. In 1909-10 provision was made for a Sanitary Commissioner and his office. Savings in 1909-10 were due chiefly to requirements for plague grants to local bodies being less than anticipated.
Burma . . . .	21,21	21,46	21,29	There were lapses in the provisions for several measures of reform in connection with the Vaccination and Sanitary Departments. Plague expenditure was also lower than estimated. These savings were however largely set off by increased expenditure due to over-estimate of probable savings under Rangoon General Hospital and Mofussil Hospitals and Dispensaries. Compared with 1908-09, there was a reduction in plague expenditure nearly covered by increase due to the addition of two officers to the cadre of the Indian Medical Service and to the reorganisation of the Rangoon General Hospital staff.
Eastern Bengal and Assam.	9,84	11,58	10,24	The Budget was about 2,00 ahead of the actuals of 1908-09 owing to the inclusion of a lump provision of 3,00 for sanitary improvements with a lump deduction of about 1,00 for probable savings. The grant was operated on to the extent of about 50 only under this head in connection with anti-malarial measures. About 1,50 was utilised under 45.—Civil Works to meet charges for water supply, etc.
Bengal . . . .	23,28	25,20	23,38	Savings on the Budget due to reduced requirements of plague (57) and to lapses in the provisions for several administrative improvements, e.g., 50 for reorganisation of Sub-Assistant Surgeons, 30 for improvement of the Sanitary Department, 23 for Serological Tests.
United Provinces of Agra and Oudh.	20,82	19,93	15,86	As compared with the actuals of 1908-09 the Budget omitted about 1,00 on account of famine requirements and made reduced provision to the extent of about 1,00 for plague expenditure, while it provided for the full assignment 5,00 for sanitation which was about 1,20 more than the amount utilized in 1908-09. In the actuals the requirements of plague expenditure were less by about 2,80, the sanitation grant was not utilized to the extent of 1,00 under this head, and there were also some savings due to retirements of senior officers.
Punjab . . . .	14,25	15,02	13,32	Compared with 1908-09, plague requirements were considerably lower in 1909-10. Compared with the Budget, a provision of 1,52 for improvement of sanitation was mostly utilised under other heads and plague requirements were lower than estimated.
North-West Frontier Province.	1,57	2,00	1,84	Plague requirements were higher in 1909-10, but were not quite so high as anticipated in the Budget. There was a special grant of 10 to the Dera Ismail Khan Female Hospital in 1909-10.
Madras . . . .	21,19	22,54	17,85	The Budget was placed about 1,50 in advance of the actuals of 1908-09 as the Local Government wanted to supplement the Imperial grant of 3,50 for sanitation purposes by a Provincial grant of 1,50. In the actuals contributions aggregating 4,95 to local boards and municipalities for sanitary works were transferred to 45.—Civil Works.



## 24.—Medical.—concl'd.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Bombay . . . .	25,52	29,15	24,97	Saving on the Budget due mainly to the non-payment of a proposed grant of 3,00 to the Poona Municipality for drainage and water supply, to reduced plague requirements and to partial utilisation of provisions for the improvements of the Bacteriological laboratory and Medical Colleges and Schools, partly covered by increased grants to Mufussil Hospitals and Dispensaries. In 1908-09 sanitation grants were higher but Hospital and Dispensary expenditure not quite so high as in 1909-10.
Total in Rupees . .	1,51,07	1,62,88	1,43,69	
Equivalent in Sterling	£	£	£	
England . . . .	1,007,1	1,085,9	957,9	
	10,6	10,4	9,9	The grants to the Committee for Plague Investigation were less than the estimate. On the other hand, the account includes a contribution for the year 1910 to the International Health Bureau for which no provision was made in the Budget Estimate.
Total including England.	1,017,7	1,096,3	967,8	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	12*	...	...	...	...	...	12	...
Burma . . . .	...	25*	...	...	...	25	...	...

\* Excess over the reduced grant.

85. Plague requirements were considerably lower than in 1908-09, hence the decrease in actuals. The same cause explains to some extent the difference between Budget and actuals, but the principal reason for the very large saving in the budget is the transfer of sanitary grants to other heads, chiefly 45.—Civil Works.

## 25.—Political.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	98,90	90,04	75,89	Exclusive of the Amir's subsidy the figures are—  <div style="text-align: right;">R</div> <div style="text-align: left;"> Accounts 1908-09 . . . 61.17  Budget 1909-10 . . . 61.04  Actuals 1909-10 . . . 62.84 </div> <p>The changes were (i) a new Subsidy of 1,00 to the Bhutan Durbar sanctioned with effect from 1909-10 after the framing of the Budget Estimate. (ii) Under Political Agents an increase of about 1½ lakhs due mainly to the non-payment of contributions (64) chiefly by the Rewa Durbar, to increase under salaries (55) caused by the appointment of officers on special duty and by leave arrangements, payments of arrears, etc., and to increase under supplies and services (87) mainly maintenance of motor cars and steam launches. (iii) Under charges on the North-West Frontier, the Budget provided for an increase of 72 chiefly for revision of levy corps establishment, but this provision was not fully utilised and the actuals fell short of 1908-09 by 66 chiefly due to the withdrawal of the Rohat Escort. (iv) There was a decrease of 48 under Miscellaneous but the Budget overestimated the decrease by about 40 mainly under Mewar Bhil Corps charges.</p>
Central Provinces . .	45	51	46	
Burma . . . .	4,12	4,17	4,04	
Eastern Bengal and Assam. . . .	1,08	95	90	
Bengal . . . .	67	71	60	
United Provinces of Agra and Oudh. . .	1,09	1,25	1,04	Absence of Afghan Refugee Sirdar Musa Jan out of India and over-estimate of Durbar Presents.
Punjab . . . .	6,32	6,65	6,47	
North-West Frontier Province. . .	32,42	31,20	30,53	1908-09 included heavy special political expenditure on account of the Mohmand expedition. The Budget provisions for the reorganisation of the Chitral Scouts and Militia Corps were not utilized.
Madras . . . .	92	1,01	1,56	Increased expenditure due to the purchase of furniture (21) for the Travancore and Cochin Residencies and to expenditure in connection with the Viceroy's visit.
Bombay . . . .	8,92	8,83	8,81	There were special refunds in 1909-10 to the Savantvadi State of Foreign Service contributions recovered in excess in previous years (58) and to the Aden Settlement Fund of law charges incurred from it, but on the other hand Baroda Residency charges were transferred to "India."
Total in Rupees . .	1,49,88	1,45,82	1,30,90	
	£	£	£	
Equivalent in Sterling	999,2	968,8	868,7	
England . . . .	8,3	3,4	6,4	The account includes a contribution from Indian Revenues in regard to the Seistan Branch of the Imperial Bank of Persia, and other expenditure not included in the Budget Estimate, 1908-09 included high charges for stores.
Total including England.	1,007,5	972,2	875,1	

25.—POLITICAL.—*concl'd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Madras . . . . .	30	25	16	...	...	25	14	...
Bombay . . . . .	...	29	...	...	...	29	..	...
Total . . . . .	30	54	16	...	...	54	14	...

86. Fluctuations mainly in the drawings by His Majesty the Amir of Afghanistan.

87. The uncovered excess in Madras was under expenditure in connection with His Excellency the Viceroy's visit. An additional grant was obtained in March, but the expenditure in February and March exceeded anticipations and this excess was not known till after the close of the year.

## 26.—Scientific and other Minor Departments.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	55.68	56.40	54.71	The Budget was placed slightly in advance of the actuals of 1908-09, the increase being spread over several heads. The increased provisions were mostly not required and there was a net reduction in the actuals below 1908-09. Increases under Survey of India due chiefly to smaller recoveries for cost of instruments and maps and under Bacteriology due to the appointment of a Physiological chemist and to other improvements, were more than covered by savings under Geological Survey due to absence of boring operations on a large scale, under Meteorological Department due to a change in the rate and classification of weather telegrams with effect from January 1909, and under Archaeological Department due to smaller charges for purchases of antiquities and books and to absence of charges connected with Dr. Stein's deputation.
Central Provinces .	4.88	4.61	4.49	The actuals of 1908-09 included a grant of 50 for the Nagpur Exhibition. Budget 1909-10 made provision for provincialisation of the veterinary staff.
Burma . . . .	4.92	5.21	4.93	The chief increase in actuals was under veterinary and stallion charges, the provision under this head for increased staff not having been fully utilised in 1908-09. Budget not worked up to because (1) the provisions for the Agricultural Chemist and experimental farm were not required in full, and (2) an Art officer together with his establishment, etc., provided for in the Budget was not eventually sanctioned.
Eastern Bengal and Assam.	8.87	4.59	4.64	Increase over 1908-09 due to the development of the Department of Agriculture principally under expert staff and experimental cultivation.
Bengal . . . .	12.63	14.52	12.53	The development of the Agricultural Department anticipated in the Budget did not take place; a lump provision of 75 for fitting up the Agricultural College was not utilized and there were other lapses and savings, the total saving on the Budget under Agriculture amounting to 1.80. There were savings under other heads also due to reduced contributions for veterinary dispensaries, to lower requirements on account of cinchona plantations and Zoological Gardens, to the non-utilization of a provision for a Certifying Surgeon for Labour and Emigration and to the abolition of the gazetteer and Statistical Memoir's Office from 1st September 1909.
United Provinces of Agra and Oudh.	8.49	10.50	11.63	The Budget was placed about 2.00, ahead of the actuals of 1908-09 in order to provide for the opening of a bull-rearing depot, for an expanded programme of agricultural improvements including Baron Schrottkey's indigo experiments, extension of experimental farms and the appointment of an Agricultural Engineer, for the appointment of an Inspector of Factories, and for a proposed increase in assistance to indigenous industries. In the actuals there were lapses and savings in these and other provisions such as the provision for the Magh Mela fair and part of the grant was transferred to Public Works; but on the whole there was a net increase of about a lakh due to a grant of 2.00 for the Allahabad Exhibition.
Punjab . . . .	6.39	6.24	7.78	The excess over 1908-09 was due chiefly to increased contributions to District Boards for veterinary assistants, to a grant of 70 for the Lahore exhibition and to the development of the agricultural department. The Budget did not provide for the exhibition grant or increased veterinary charges and over-estimated probable savings.
North-West Frontier Province.	39	65	39	Provision for the development of the Agricultural Department not fully utilized.

26.—Scientific and other Minor Departments.—*concl'd.*

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Madras . . . .	12,88	14,54	13,65	Lump provisions of 50 for taking over certain Industrial Schools, 50 for the establishment of Weaving Schools and 10 for the appointment of a dyeing expert were not utilised. There were also savings in the grants for experimental cultivation and Chrome-tanning and fishery operations partly covered by a new grant of 50 to the Victoria Technical Institute and by minor grants to industrial and technical schools. The excess over 1908-09 was due chiefly to the grants mentioned above and to the expansion of the Cinchona plantations.
Bombay . . . .	7,29	9,08	8,34	Budget provision for purchase of land for Northcote Cattle Farm not utilised. Increase over 1908-09 due to the re-organisation of the Veterinary Department and to larger expenditure on agricultural development out of the Imperial grant of 3,50 (of which 1,50 was provided in the Public Works Estimates).
Total in Rupees .	1,16,18	1,26,32	1,22,03	
	₹	₹	₹	
Equivalent in Sterling	774,6	842,1	820,2	
England . . . .	56,7	45,3	31,2	Saving on Budget due mainly to smaller demands for stores. 1908-09 included charges on account of the Franco-British Exhibition and higher expenditure on account of the Imperial and Provincial gazetteers of India and on account of stores.
Total including England.	891,3	887,4	851,4	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces .	8	7*	8	...	...	7	...	...
Eastern Bengal and Assam.	2	8	...	...	2	8	...	...
United Provinces of Agra and Oudh.	1	1,12	...	...	1	1,12	...	...
Punjab . . . .	7	1,42	...	1,42	...	...	7	...
Total .	13	2,04	3	1,42	3	1,22	7	...

\* Excess over the reduced grant.

88. Special grants were given of Rs. 2,00 to the Allahabad Exhibition and of Rs. 70 to the Lahore Exhibition and there was a general advance in the Veterinary Department, but the provision made for agricultural and industrial development was not fully utilised. The reduction of expenditure in the Meteorological Department is noticeable as due to the revision of tariff rates for weather telegrams.

89. The uncovered excess in the Punjab was due to the fact that the excess was not large and occurred too late in the year for an additional grant.

## 27.—Territorial and Political Pensions.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	1,64	1,57	1,49	
Central Provinces . .	2,02	2,10	1,94	Decrease due to lapses and arrears in the Nagpur and Berar Divisions.
Burma . . . .	1,39	1,59	1,59	Enhancement of pensions to members of the Ex-Royal Family of Burma.
Eastern Bengal and Assam.	9	9	10	
Bengal . . . .	9,40	9,07	8,89	1908-09 included arrear payments.
United Provinces of Agra and Oudh.	8,60	8,17	7,90	Decrease due to lapses and non-appearance of certain pensioners. 1908-09 also included certain arrear payments.
Punjab . . . .	1,54	1,56	1,43	
North-West Frontier Province.	63	60	62	
Madras . . . .	3,89	4,01	3,85	
Bombay . . . .	5,46	5,32	5,16	
Total in Rupees . .	34,75	34,08	32,07	
“ “ “ “ “ “ “ “	£	£	£	
Equivalent in Sterling	231,7	227,2	219,8	
England . . . .	11,1	9,7	13,8	The account includes special payments in respect of Prince Frederick Duleep Singh. 1908-09 also included special payments.
Total including England.	242,8	236,9	233,6	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam.	1	...	...	...	1	...	...	..
North-West Frontier .	2	...	...	...	...	...	2	...
Total . .	3	...	...	...	1	...	2	...

## 28.—Civil Furlough and Absentee Allowances.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	-2	...	2	
Bengal . . . .	...	1	...	
United Provinces of Agra and Oudh.	...	2	...	
Madras . . . .	3	1	1	
Bombay . . . .	1	1	1	
Total in Rupees .	2	5	4	
	£	£	£	
Equivalent in Sterling	2	4	3	
England . . . .	366,6	368,0	397,5	There was an increase of 4,5 in Civil Furlough and of 26,1 in Absentee Allowances.
Total including England.	366,8	368,4	397,8	

90. The excess of 2 in India awaits the sanction of the Imperial Government.



### 29.—Superannuation Allowances and Pensions.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	8,80	9,65	9,28	Progressive growth anticipated in the Budget was exceeded owing to certain lump payments in commutation of pensions.
Central Provinces . . . . .	6,04	6,15	6,16	
Burma . . . . .	6,79	7,25	7,01	The growth of pensionary charges was over-estimated.
Eastern Bengal and Assam. . . . .	6,99	7,20	7,36	The increase represents the normal growth for this province of about 5 per cent. per annum.
Bengal . . . . .	26,65	27,89	27,54	Annual growth slightly overestimated.
United Provinces of Agra and Oudh. . . . .	27,97	28,76	29,32	Budget allowed for a progressive growth—as usual, but was exceeded mainly on account of additional expenditure due to the introduction of the new system of payment under which pension for first 16 days of a month were paid in certain districts during the same month.
Punjab . . . . .	16,07	16,76	16,84	
North-West Frontier Province. . . . .	1,19	1,19	1,20	
Madras . . . . .	23,48	24,68	24,45	
Bombay . . . . .	27,54	29,00	29,02	Growth in pensionary charges.
Total in Rupees . . . . .	1,51,52	1,57,92	1,58,18	
	£	£	£	
Equivalent in Sterling. . . . .	1,010.1	1,052.8	1,054.5	
England . . . . .	2,048.1	2,082.0	2,089.5	There was an increase over the Budget of 14.6 in the payments for pensions of officers of the Uncovenanted Service, but other sub-heads showed decreases to the extent of 7.1.
Total including England . . . . .	3,058.2	3,084.8	3,094.0	

### Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . . .	23	...	...	...	...	...	23	...
Central Provinces . . . . .	...	1	...	...	...	1	...	...
Eastern Bengal and Assam. . . . .	...	10	...	...	...	16	...	...
United Provinces of Agra and Oudh. . . . .	1	56	...	...	1	56	...	...
Punjab . . . . .	...	10	...	10	...	...	...	...
Madras . . . . .	...	9	...	...	...	9	...	...
Bombay . . . . .	...	6	...	...	...	6	...	...
TOTAL	24	98	...	10	1	88	23	...

\* Excess over the reduced grant.

• 29.—Superannuation Allowances and Pensions—*concl'd.*

91. The Indian expenditure under this head has increased since 1899-1900 from 110 lakhs to 158 lakhs, the addition of 43·6 per cent. during the ten years being equivalent to a rate of growth of 3·7 per cent. per annum. The increase in 1909-10 as compared with 1908-09 is about 4 per cent.

92. An excess of 23 in India is not covered by any additional grant. It was caused mainly by certain lump payments in commutation of pensions. The Comptroller, India Treasuries, should have asked for additional grants for these payments as it is presumed they were not foreseen in the Budget Estimates.

## 30.—Stationery and Printing.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	11,08	4,81	-2,75	As the effect of orders regarding curtailment of expenditure the press expenditure showed large reductions about 4,00 chiefly in overtime and piece rate establishments and the purchases for central stores were also considerably lower than in 1908-09 largely in typewriters and accessories and in coloured paper. The Budget anticipated a reduction in the stationery charges but further savings occurred owing to the reduction in Press charges mentioned above, to larger recoveries from Bombay and Madras against purchases brought to account in those provinces, and to the adjustment of about 1,55 representing cost of plain paper used with court-fee stamps under 6.—Stamps instead of under this head.
Central Provinces . . . . .	4,58	4,00	3,28	The reduction is due to the action taken by the Local Administration to secure economy. It is noticeable that the saving continues, the Revised for 1910-11 and Budget for 1911-12 being about 3½ lakhs.
Burma . . . . .	8,83	8,00	8,29	The increase in actuals under Government Presses was due partly to establishment charges and partly to larger outlay on plant, etc. Expenditure on Stationery has been cut down but the 1908-09 figure was exceptionally high.
Eastern Bengal and Assam.	6,69	5,05	8,54	The discontinuance with effect from 1909-10 of the supply of printed forms from the Bengal Depot increased work. The Form Press in the Dacca Jail came into full working order this year and a good deal of work was also given out to private presses. The Controller of Stationery reports that the Local Government estimates of this press were "sketchy."
Bengal . . . . .	13,36	13,71	13,17	Non-utilization of 23 provided for the Darjeeling Press and overestimate of demands on the Central Stores. The transfer of the printing of forms for Eastern Bengal and Assam reduced the requirements by about half a lakh below 1908-09 of which about a quarter lakh was anticipated in the Budget.
United Provinces of Agra and Oudh.	8,82	8,32	8,48	Higher expenditure in 1908-09 due mainly to printing of Famine and Plague forms.
Punjab . . . . .	6,77	7,24	7,53	The Budget was placed about 50 in advance of the actuals of 1908-09 partly for the provision of type-writers for District Copying Agencies and partly for increased requirements of stock and materials for the Jail presses. The excess over the Budget was the result of minor fluctuations.
North-West Frontier Province.	76	77	72	
Madras . . . . .	19,34	18,68	21,59	The expenditure on Government Presses which was exceptionally high in 1908-09 fell by half a lakh and was about the average of the expenditure in 1906-07 and 1907-08. On the other hand there was a large increase in expenditure on Stationery, 93 on account of larger purchases for Central Stores and 1,78 under Stationery supplied from Central Stores both of which increases are explained as due to the action taken to clear outstanding indents both for previous years and for the current year.
Bombay . . . . .	18,90	18,97	22,29	Rapid growth of stationery charges stated to be due to larger demands for paper of Indian manufacture and increasing number of requisitions for type-writers, duplicators and their accessories. The purchases of stationery for the Central Stores rose from 6,03 in 1908-09 to 7,16 in 1909-10, the rise in the supplies from Central Stores being from 6,60 to 8,40. Press expenditure also increased by about half a lakh. A small saving of 29 is noticeable as due to the discontinuance of the usual charge for convict labour for the Yeravda Jail Press.
Total in Rupees . . . . .	98,63	89,55	91,14	
Equivalent in Sterling	£ 657,5	£ 597,0	£ 607,6	
England . . . . .	129,2	117,0	117,1	Store demands high in 1908-09. A saving (1,6) due mainly to the grant for the new Telegraph Code not being required within the year was absorbed by increased demands for stores for India.
Total including England.	786,7	714,0	724,7	

30.—Stationery and Printing—*contd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Burma . . . .	...	29	...	...	...	29	...	...
Eastern Bengal and Assam.	...	3,49	...	...	...	3,49	...	...
United Provinces of Agra and Oudh.	...	16	...	...	...	16	...	...
Punjab . . . .	...	29	...	...	...	29	...	...
Madras . . . .	93	1,98	...	...	93	1,98	...	...
Bombay . . . .	91	2,41	...	...	75	2,41	16	...
Total . . . .	1,84	8,62	...	...	1,68	8,62	16	...

93. A rapid growth of the stationery charges in 1908-09 and the fact that measures were being taken to reduce the expenditure under this head were referred to in paragraph 166 of the Financial Statement for 1909-10. The Controller of Stationery whom I addressed on the subject has sent me a note from which I gather that an attempt was made at first to cut down supplies by about 25 per cent. below the supplies of the two previous years excluding type-writers. This method was not accepted by all provinces but its effect is most noticeable in the case of the Central Provinces Administration, where the supplies from Central Stores fell from R2,60 in 1908-09 to R1,49 in 1909-10 and in Burma where the corresponding figures were R4,21 and R3,54. The circumstances in the Eastern Bengal and Assam may be said to be transitional owing to the discontinuance of the free supply of forms by the Bengal Depot and the starting of the new Form Press in the Dacca Jail, but the Controller of Stationery remarks that the quantities of forms indented for by officers in the new province were very much in excess of the number that there was any reason to suppose would actually be required. The transfer of printing of Eastern Bengal and Assam Forms to the new Province has been followed by a reduction in Bengal in the cost of supplies from Central Stores by about half a lakh below 1908-09; the reduction below 1907-08 is about 2 lakhs. The rough and ready method of a 25 per cent. reduction has now been replaced by a new method, which has been accepted by all provinces except the United Provinces, of fixing allotments for all offices and of placing the control of these allotments in the hands of consolidating officers—Heads of Departments, Commissioners, etc. Controller's note does not cover Madras and Bombay where the rapid increases noticed in 1908-09 seem to continue.

94. The Accountant General, Madras, stated in his Appropriation Report that the action taken to make up all arrears of indents was consequent on the orders of Government, but it appears that this was a mistake and that the Superintendent of Stationery was responsible. This action appears open to question, since, if an indent is not supplied in full one year, the officer concerned no doubt makes good the deficiency in the indent for the following year. There is of course an overlapping between the figures for purchase of stationery for Central Stores and for stationery supplied from Central Stores, but taking the latter as representing the consumption, it appears that the expenditure has increased from R6,28 in 1903-04 to R8,31 in 1908-09 or something like 33 per cent. The further increase under this head to R10,09 in 1909-10 appears to be due to the

30.—Stationery and Printing—*concl'd.*

special causes mentioned, but apart from this the growth of expenditure has been rapid.

95. In Bombay similarly the supplies from Central Stores increased from Rs. 4,88 in 1903-04 to Rs. 6,60 in 1908-09 also about 33 per cent. The further rise to Rs. 8,40 in 1909-10 appears exceptional but the Accountant General who was asked for further explanations states that the increase was entirely due to the increased cost of paper supplied to Presses. He is enquiring into the causes of this increase but has not been able to obtain them from the Presses in time for this report.

96. The Press expenditure mainly in the Government of India Presses, Calcutta and Simla, also showed large reductions chiefly in overtime and piece rate establishments.

97. The figure against India shown in the statement includes adjustments on account of supplies to other Governments, etc. There was a decrease compared with 1908-09 of about 2½ lakhs in the stationery supplies to various Government Departments in "India."

## 32.—Miscellaneous.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . . .	5.10	3.96	4.89	1908-09 included 2.01 on account of Special Commissions of Enquiry. The Budget of 1909-10 anticipated expenditure on this account to the extent of 1.00; the actuals of 1909-10 included only 15 on this account, but they also included a special adjustment of 2.00 representing remission of famine loans to certain Native States in the Bombay Presidency adjusted in the "India" Books, under Government of India orders. Excluding these special charges, the figures were:—Accounts 1908-09, 3.09, Budget 1909-10, 2.96 and Accounts 1909-10, 2.74. Charges for movement of specie were somewhat lower in 1909-10.
Central Provinces . . . . .	1.53	1.71	1.17	The Budget was pitched too high in respect of irrecoverable loans written off, the amount of which is debited in the revenue account under this head.
Burma . . . . .	3.85	3.01	4.09	The excess over Budget was mainly for Rents, Rates and Taxes on Government buildings in Rangoon which in the Budget were entered under the Major heads concerned. There were also excesses due partly to expenditure on account of the Oil Reserve and Rangoon Foreshore Committees not provided in the Budget and partly to more expenditure for the payment of contributions to the Telegraph Department to meet deficits on account of guaranteed lines and offices. The last mentioned item was mainly responsible for the increase over 1908-09.
Eastern Bengal and Assam.	7.85	7.50	6.16	The greater part of the decrease in expenditure was due to the provincialisation of the Inspecting agency of schools formerly paid by District Boards which led to a reduction of the contributions from provincial funds to these bodies. In addition there was a lapse of a grant (20) for Charitable Donations owing to the distribution having been for objects chargeable under other heads.
Bengal . . . . .	5.92	5.47	4.12	The 1908-09 accounts included an exceptional item for refund of excess recoveries of drainage advances. Excluding this item, the budget for 1909-10 provided for an expenditure somewhat in excess of the previous year, but actuals fell considerably short of budget owing to reduced requirements for Charitable donations, smaller expenditure on the Fisheries' enquiry, owing to the sale of the steam Trawler in December 1909, and to the provision for grants to District Boards not having been required.
United Provinces of Agra and Oudh.	21.25	19.07	14.60	About 4.00 on account of contributions to District Boards was adjusted in 1908-09 against a provision made under 22.—Education in anticipation of the provincialisation of District Board High Schools which was not carried out in that year. On the other hand there were large takavi remissions in 1908-09 while the corresponding provision of 5.56 made in 1908-09 was operated on to a very small extent.
Punjab . . . . .	3.88	3.25	3.46	Charges for Remittance of Treasure were abnormally high in 1908-09.
North-West Frontier Province.	29	35	27	
Madras . . . . .	4.42	4.49	4.02	1908-09 included special refunds. The Budget for 1909-10 included provision for a new Pearl Fishery vessel to replace the "Margarita", but the provision was not utilized.

## 32.—Miscellaneous—contd.

Provinces.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Bombay . . . .	3,62	4,01	3,22	Fluctuations mainly in charges for remittance of treasure. The remittances of coin from Bombay to other provinces were unusually low owing to the absence of new coinage and also to all local surplus coin being used up locally for financing a brisk cotton trade.
Total in Rupees .	57,71	53,42	46,00	
	£	£	£	
Equivalent in Sterling	384,7	356,1	306,7	1908-09 included expenditure on account of the Royal Commission on Decentralisation. In 1909-10 there were heavy refunds to contractors in respect of fines incurred in providing stores, a large portion of which, it was estimated, would have been refunded in 1908-09.
	£	£	£	
England . . . .	36,4	25,0	50,9	
Total including Eng- land.	421,1	381,1	357,6	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	93	...	...	...	...	...	93	...
Central Provinces .	3	...	...	...	8	...	...	...
Burma . . . .	...	1,20	...	...	...	1,20	...	...
United Provinces of Agra and Oudh.	12	54*	...	...	12	54	...	...
Punjab . . . .	...	27	...	25	...	2	...	...
Madras . . . .	2	...	...	...	2	...	...	...
TOTAL .	1,10	2,01	...	25	17	1,76	93	...

\* Excess over reduced grant.

98. 1908-09 included large takavi remissions specially in the United Provinces. A decrease in the contributions in Eastern Bengal and Assam due to provincialisation of the Inspecting Agency of Schools is nominal and covered by increase under 22.—Education.

99. The uncovered excess in India was in consequence of the special adjustment in the supplementary accounts of 2,00 representing remission of Famine loans to certain Native States in Bombay.



## 33.—Famine Relief.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	24	...	44	Represents cost of earthwork on the Baran Ajmer-Marwar Railway. The expenditure was incurred during the famine of 1899-1900, but was recovered from the Shahpura Darbar. The recovery was subsequently refunded in February 1909 under the orders of the Government of India in the Foreign Department and adjusted in the accounts of 1909-10.
Central Provinces . .	11,18	50	24	Cessation of Famine relief works.
Eastern Bengal and Assam.	33	3,01	27	At the time of framing the Budget of 1909-10 there was scarcity in some portions of the Rajshahi Division and provision was made to meet probable charges.
Bengal . . . .	9,40	18,27	7,93	A provision of 18,27 was considered necessary in view of distress in Behar but was not fully required.
United Provinces of Agra and Oudh.	1,25,81	8,25	2,97	The Budget provided for relief operations in five districts where conditions continued unfavourable after the disappearance of scarcity in the province generally. Timely arrival of the monsoon of 1909 terminated the operations earlier than anticipated.
Punjab . . . .	1,36	2	9	Small arrear debits.
North-West Frontier Province.	1	...	...	
Madras . . . .	15	20	...	The Budget included a provision for probable demands, which was not operated on.
Bombay . . . .	33	40	2	Precautionary provision for relief works in the Bijapur District not operated on except for doles to a few inferior village servants.
Total in Rupees . .	1,48,81	30,65	11,96	
	£	£	£	
Equivalent in Sterling	992,1	204,4	79,8	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	44	...	...	...	...	...	44	...
Eastern Bengal and Assam.	...	15*	...	...	...	15	...	...
Punjab . . . .	7	...	...	...	...	...	7	...
Total . . . .	51	15	...	...	...	15	51	...

\*Excess over the reduced grant.

100. Scarcity in Behar and in a few districts of the United Provinces.

34.—Construction of Protective Railways.

RAILWAYS.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	R	R	R	
<i>Imperial.</i>				
Dharmpur-Hosur Ex- tension?	..	8,00	1,76	Owing to the slow progress made in acquiring land, the amount provided for in the Budget Estimate could not be fully utilised.
Other Railways	1	...	4	
Total	1	8,00	1,80	
Equivalent in sterling	£ 1	£ 20,0	£ 12,0	

101. No reduction of the Budget grant was made during the course of the year.

## 35.—Construction of Protective Irrigation Works.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Imperial.</i>	R	R	R	
Central India . . .	48	...	8	
Rajputana . . .	19	22	14	
Reserve . . .	...	3,00	...	
Total India (General)	67	3,22	17	
Central Provinces . .	15,80	15,96	14,36	The budget included provision for the Asola-Mendha Tank, the expenditure on which, 2,08, has been charged under head "49."
Burma . . .	19	81	15	Progress on surveys was slow and 14 was surrendered.
Eastern Bengal and Assam.	8	6	2	
Bengal . . .	7,87	8,15	9,98	Work was accelerated on the Tribeni Canal and additional grants amounting to 2,00 were given.
United Provinces . .	18,26	19,13	13,98	There was short outlay on the Ken and Betwa Canals and the provision for the Ganges Dam and Pabuj and Garhman Canals could not be fully utilized owing to late receipt of sanctions to the revised estimates. Sanction to the Belan Canal also was not received. The grant was reduced during the year by 4,29.
Punjab . . .	8	...	2	
Madras . . .	—21	1,36	49	Work on the Venkatapuram Project was retarded by incessant rain, scarcity of labour and failure of contractors. The grant was reduced to 52 before the close of the year.
Bombay . . .	17,05	23,59	23,89	Larger expenditure on the Godavari and Pravara River Canals was authorized by the Government of India and the grant was raised during the year to 24,47.
Total India in rupees .	59,18	71,78	63,06	
	£	£	£	
Total India equivalent in sterling.	394.2	478.5	420.4	
England . . .	8.8	1.5	12.5	The grant with additions stood at £19,792 at close of the year. The more important additional grants were £11,771 to Bombay and £6,321 to the United Provinces.
Total including England.	403.0	480.0	432.9	

102. The Budget Estimate of expenditure in India and England together was placed at 72,00, and the grant was maintained at this figure to the close of the year. The lapse was 7,07 and compared with the Provincial grants as they stood at the close of the year the more important items making up this figure were a lapse of 2,53 in the Central Provinces due chiefly to transfer of expenditure (2,08) to the head "49—Irrigation" after the close of the year, of 1,25 in the United Provinces and of 1,27 in Bombay; while 1,78, under "Reserve" remained unallotted.

103. It should have been possible to surrender some part of the unexpended balances during the course of the year.

### 36.—Reduction or Avoidance of Debt.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	..	6,84	33,80	
Central Provinces .	12,80	12,80	12,80	
Bengal . . . .	2,60	2,60	2,60	
United Provinces of Agra and Oudh.	4,50	4,50	4,50	
Punjab . . . .	1,40	1,40	1,40	
Madras . . . .	2,50	2,50	2,50	
Bombay . . . .	13,70	13,70	13,70	
Total in Rupees	37,50	44,34	71,30	
	£	£	£	
Equivalent in Sterling	260,0	295,6	475,8	

104. The Imperial excess of 26,96 in "India" requires to be sanctioned.

105. The figures against India represent the Imperial Appropriation for Reduction or Avoidance of Debt under which head is charged the balance, if any, of the Famine Insurance Grant of one million sterling, after providing for charges under Direct Famine Relief, under Construction of Protective Railways and Irrigation Works and under Provincial Appropriations for Reduction or Avoidance of Debt in accordance with arrangements described in paragraphs 49 to 54 of the Financial Statement for 1907-08. The following statement combines the figures under the several heads of Account:—

	£	£	£
	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.
33. Famine Relief	992,1	204,4	79,8
34. Construction of Protective Railways	1	20,0	12,0
35. Do. of Irrigation Works	403,0	480,0	432,9
36. Reduction or Avoid- ance of Debt.	...	45,6	225,3
	{ Imperial Approp- riation		
	{ Provincial ditto		
	250,0	250,0	250,0
	<hr/> 1,645,2	<hr/> 1,000,0	<hr/> 1,000,0

106. In 1908-09, high charges for direct relief left no balance for an Imperial Appropriation, the grant of one million having been considerably exceeded.

## 38.—State Railways—Interest on Debt.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>India.</i>				
Interest on Capital founded by Govern- ment.	3,76,33	3,83,77	3,84,67	
	£	£	£	
Equivalent in sterling	2,602,1	2,668,5	2,664,5	
<i>England.</i>				
Interest on Capital outlay in England on State Railways.	1,267,9	1,380,1	1,380,6	
Interest on other Capital.	1,765,9	1,758,5	1,758,5	
Total England	3,033,8	3,138,6	3,089,1	
GRAND TOTAL	5,535,9	5,697,1	5,653,6	

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERN- MENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	90	...	...	...	...	...	90	...

107. The lapse under England is due to the Budget Estimate having been calculated at the rate of 3.311 per cent. on £41,682,146, while for the accounts the calculation was based on a rate of 3.1958 per cent. on £41,635,876.

108. The excess in India is due to the fact that the interest bearing Capital expenditure to close of 1908-09 taken for purposes of the estimate did not include a special transfer in the accounts of 1908-09 of 2,05,00 from the head "Capital of Indian Railway Companies" to head "48—State Railways." The amount represents the overdrafts of the Burma Railway Company which the Secretary of State decided to treat as State outlay on the Company's undertaking.

38.—State Railways—Annuities in Purchase of Railways.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	
	£	£	£	
England . . . .	3,268,1	3,357,8	3,357,7	

109. The only change is under Madras Railway where an increase of 89,6 was due to the payment in 1909-10 of the total amount of annuity as against a payment in the previous year of three quarters of the annuity to some and a half year's annuity to those who exchanged their annuities for new stock of the Company.

38.—State Railways—Sinking Funds.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	
	£	£	£	
England . . . .	159,5	165,1	165,2	

110. The increase arises from the Redemption of Debt by the Sinking Funds and corresponds with the decrease under Interest on Debt.

38.—State Railways—Interest chargeable against Companies on Advances.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	38,94	42,17	38,16	The figures under India represent interest on the expenditure incurred in India on the extensions of the Bengal Nagpur and Indian Midland Railways which is met from rupee advances, and interest on advances to the Rohilkhand and Kumaon Railway Company in excess of capital raised for the Lucknow-Bareilly Railway. The decrease (on the Bengal-Nagpur Railway) as compared with the actuals of 1908-09 and the Budget Estimate for 1909-10 was chiefly due to the date of charging the increased rate of interest on new extensions having been altered from 1st July 1907 to 1st July 1909 in accordance with the new contract.
Equivalent in Sterling	259,6	251,1	254,4	
England . . . .	219,2	219,3	219,2	
GRAND TOTAL .	478,8	500,4	473,6	

## 38.—State Railways—Interest on Capital deposited by Companies.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India . . . .	12,00	12,10	21,68	The increase occurred in the interest on over-drawn Capital in the account of the Bengal-Nagpur Railway and Indian Midland Railway. In the first case it was due chiefly to the interest for the whole year charged on expenditure incurred on rolling stock transferred from the Midnapur-Jheriah Railway to the main line in January 1909 against 3 months in the previous year and to overdrafts being progressive. The increase on the Indian Midland Railway is attributable to the adjustment of arrears of interest on the capital cost of rolling stock transferred from "48"—Great Indian Peninsula Railway to the Indian Midland Railway Capital Account.
Equivalent in Sterling	£ 80,0	£ 80,7	£ 141,5	
England . . . .	1,569,2	1,753,5	1,749,8	
GRAND TOTAL .	1,649,2	1,834,3	1,804,3	The decrease is due to the renewal of certain debentures at a lower rate of interest than was anticipated and to the discharge of £15,000 Debentures of the Assam Bengal Railway. The increase as compared with 1908-09 is due to further Capital having been raised by Railway Companies.

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India . . . .	9,58	...	...	...	...	...	9,58	...



## 39.—Guaranteed Companies—Surplus Profits, etc.—Moiety of surplus profits.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Land . . .	1,91	...	—26	Formal adjustment of transactions in previous years.
	£		£	
Equivalent in Sterling	12,8	...	—1,7	

## 40.—Subsidized Companies :—Land, Subsidy and Interest.

Railways.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>IMPERIAL.</b>				<p>The lapse of 8,72 under <i>Imperial</i>, compared with the Budget Estimate, is due principally to land acquisition on the Bengal and North-Western Railway not having been carried out to the extent contemplated when the estimate was framed, to land for the Kasur-Lodhran Railway having been acquired at considerably smaller cost than was expected, and to the provision for the Idar Road Brahmakhand, Jhido Panipat, Pandharpur Miraj and Singhjaini Fulcharia Railways not having been utilised, owing to late commencement of construction.</p> <p>Compared with the actuals of the previous year there was a net decrease of 4,57 in payments for land made up of decreases aggregating 5,63 and increases 1,06. The principal decreases were, 1,61 on the Bengal and North-Western Railway, due to large payments made last year on account of land acquired for the extensions, and 3,48 on the Kasur-Lodhran Railway, owing to the acquisition of land for the Railway having been practically completed in the previous year. The only important increases were, 43 on the Kaithal-Thanesar Railway, due to the construction of the line having been started during the year 1909-10, and 37 on the Patti-Kasur Railway due to more extensive acquisition of land.</p>
Bengal and North-Western Railway.	5,81	6,08	4,20	
Kasur-Lodhran Railway.	3,76	3,66	26	
Pandarpur-Miraj Railway.	...	1,25	...	
Patti-Kasur Railway .	27	1,10	64	
Singhjaini-Fulcharia Railway.	...	1,00	...	
Other Railways .	35	1,51	76	
Total Imperial .	10,19	14,60	5,88	
Provincial . .	44	11	18	
GRAND TOTAL .	10,63	14,71	6,06	
	£	£	£	
Equivalent in Sterling	70,9	98,1	40,4	

## 41.—Miscellaneous Railway Expenditure.

Surveys, etc.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>IMPERIAL.</b>				
<b>Surveys—</b>				
Bannu Railway Surveys (Kohat Bannu).	57	1,20	1,04	The excess over the Budget Estimate under <i>Imperial</i> is made up of :—  Lapse on surveys . . . . . —1,70 Excess on other charges . . . . . 1,90  Net Excess . . . . . 20
Bombay Sind Connection Survey.	1,09	40	82	
Itarsi-Nagpur Survey and Multai.	—1,02	...	...	
Rajahmundry Sironcha Survey.	...	1,00	57	The lapse on surveys may be analysed as follows :—  Surveys provided for but not undertaken . . . . . —91 Credits not provided for in Budget —1,39 Lapses on surveys . . . . . —1,48 Surveys undertaken but not provided for . . . . . 1,60 Excess on surveys . . . . . +48  Net Lapse . . . . . —1,70
Shahpur Nagpur Section of Itarsi-Nagpur Survey.	—1,18	...	...	
Zadabin Chittagong Survey.	1,36	1,50	1,20	
Other Surveys .	4,10	3,30	2,07	
Total Surveys, etc. .	4,92	7,40	5,70	
<b>Other Charges—</b>				
Land, etc. . . .	27	10	10	The excess under "Other charges" occurs principally under "Surplus establishment and small miscellaneous charges" and may be attributed to the following :—  Leave and other allowances to officers of the late Madras Railway 36 Expenditure in connection with Monorail experiments . . . . . 33 Gratuity to Mr. Ross Johnson . . . . . 14 Adjustments in the Auxiliary Accounts of the Accountant General, Railways . . . . . 67  TOTAL . . . . . 1,70
Cost of Office of Railway Board.	5,58	5,54	6,19	
Surplus Establishment and Miscellaneous Charges.	1,39	87	2,07	
Government Inspectors.	3,33	3,75	3,45	
Audit Supervision .	3,09	3,19	3,05	
Credit for Government Supervision.	—15,64	—15,15	—15,16	
Total other charges .	—1,98	—2,20	—30	
Total Imperial .	2,94	5,20	5,40	The total outlay under Imperial is more than that of the previous year by 2,46. No useful comparison can be made between the outlay of the two years by individual projects, as surveys are being completed and new surveys are being started every year. Under Provincial the excess of 21 in Eastern Bengal and Assam over the Budget Estimate has been sanctioned by the Local Government.
Provincial Surveys .	83	...	21	
GRAND TOTAL .	3,77	5,20	5,61	
	£	£	£	
Equivalent in Sterling	25,1	34,6	37,4	

111. The excess of 65 over the grant for the Railway Board's office is due chiefly to increased hill journey charges due to the grant of family travelling allowance to the office staff (40) and to the entertainment of an extra Assistant Secretary.

## Railways.

112. The general result is shown in the following figures:—

Receipts—	Actuals, 1908-09.	Budget, 1909-10.	Actuals, 1909-10.
	R	R	R
State Railways, net . . . . .	14,83,01	19,62,66	18,58,07
Guaranteed Companies . . . . .	—14	...	—1
Subsidised Companies . . . . .	10,83	7,50	8,75
Total . . . . .	14,93,70	19,70,16	18,66,81
Expenditure—			
Interest on Debt . . . . .	8,30,38	8,54,56	8,48,04
Annuities in purchase of Railways . . . . .	4,90,22	5,03,67	5,03,65
Sinking funds . . . . .	23,92	24,77	24,78
Interest chargeable against Companies on advances . . . . .	71,82	75,06	71,04
Interest on capital deposited by Com- panies . . . . .	2,47,38	2,75,13	2,84,15
Surplus profits paid to Guaranteed Railway Companies, etc. . . . .	1,91	...	—26
Land charges and subsidies . . . . .	10,63	14,71	6,06
Miscellaneous Railway Expenditure . . . . .	3,77	5,20	5,61
Total . . . . .	16,80,03	17,53,10	17,43,07
Net gain + or loss— . . . . .	—1,86,33	+2,17,06	+1,23,74

113. These figures show that the net result of the working of all Railways was a gain of £824,9 or R1,23,74 after meeting all charges for interests, annuities, etc., which, compared with the net result of the previous year, shows an improvement of £2,667,2 or R3,10,08.

114. The most important statistics to consider are those of State Railways, the net receipts from which—though less than anticipated in the Budget—were better than in 1908-09. The gross receipts fell short a little of the Budget (R38,77) but were R3,18,61 in advance of the previous year. These figures reflect the general improvement in the condition of the country but were due more particularly to a large export of wheat *via* Karachi, and to a bumper cotton crop, no less than 2½ crores of the increase being accounted for by the North-Western and Great Indian Peninsula Railways. These increased takings were secured on the whole at less expense than in the previous year, but working expenses exceeded the Budget by R69,98 a result for which the North-Western Railway was mainly responsible.

115. The best way perhaps of showing the general results is to examine the net receipts for the principal Railways and see how far the variations are accounted for on the receipt and the expenditure sides, respectively. This is done in the following table:—

NET RECEIPTS BETTER + OR WORSE—THAN		Actuals, 1908-09.		Budget, 1909-10.	
		R	R		
Bengal-Nagpur way.	Rail.	+18,97	—20,02		The variations are in gross receipts. Expenditure —3,57 and —3,73 as compared both with Budget and previous actuals respectively.
Bombay, Baroda Central India.	and	+24,06	+5,45		
					The variations are in gross receipts. Expenditure +5,68 as compared with Budget.

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NET RECEIPTS BETTER  
+ OR WORSE—THAN.Actuals, Budget,  
1908-09. 1909-10.

Burma	—6,67	—8,32	Working expenses 9,82 over previous actuals and 5,46 over Budget.
Eastern Bengal	+10,79	—24,04	The deterioration as compared with Budget was nearly all under gross receipts. Expenditure 8,71 less than in the previous year.
East Indian Railway	+49,05	+3,81	Gross receipts were below both previous actuals and Budget. Improvement secured by reduction of working expenses which as compared with 1908-09 amounted to 62,49.
Great Indian Peninsula.	+71,37	+34,95	Large increase in gross receipts (86,30 as compared with 1908-09) secured with small increase in working expenses (14,93 as compared with 1908-09).
Indian Midland Railway.	+8,17	+2,45	Slight increase in gross receipts and some reduction in working expenses.
North Western Railway.	+1,17,42	—94,86	Gross receipts were 1,48,28 higher than in 1908-09 and 13,05 over Budget. Working expenses on the other hand while 30,86 in excess of 1908-09 exceeded the Budget by 1,07,91.
Oudh and Rohilkund Railway.	+24,25	—12,03	The improvement in actuals is practically all due to reduction of working expenses. Deterioration as compared with Budget under gross receipts.
Rajputana-Malwa Railway.	+29,83	—9,52	Gross receipts 17,35 higher than in previous year but 20,37 below Budget. Working expenses 12,48 less than in previous year and 10,85 less than in Budget.
South Indian Railway	+12,73	+16,68	Improvement in gross receipts. Working expenses practically unchanged.
Madras and Southern Mahratta Railway.	+11,42	+5,85	Improvement in actuals under gross receipts, working expenses unchanged; Budget anticipated a reduction in working expenses which was not secured, but at the same time underestimated gross receipts.

116. The results of the North Western Railway are remarkable. The expenditure in the first nine months of 1907-08 and 1908-09 was 2,55,01 and 3,41,53 against the totals for the twelve months of 3,77,39 and 4,87,05, so that it

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would seem that in the first nine months two-thirds of the annual grant should be spent. In the first nine months of 1909-10, the expenditure was 3,23,87, pointing in the same proportion to a total for the year of 4,85,80, so that it seems the expenditure was running at a high rate throughout the year. At the same time I observe that the expenditure for March was 1,14 lakhs against 48 lakhs in 1907, 50 lakhs in 1908 and 52 lakhs in 1909, and no less than 48½ lakhs of this expenditure came in the supplementary accounts for March, against 7, 16 and 1½ lakhs in the three previous years. In the Revised Estimate 8 lakhs were first added to the Budget on account of flood damages and of the fire in the carriage shop at Lahore, then 19 lakhs owing to a smaller share of expenditure falling to worked lines than had been allowed for and finally 68 lakhs. I have no orders sanctioning additions of this amount, but the Railway Board seem to have taken the Revised Estimate as a revision of Budget allotment and it appears from what are called the Finance Accounts that they sanctioned allotments to the North Western Railway bringing up its grant to 5,05 lakhs. The additions were 10 lakhs to meet deficiency in credit for lines worked, 9 lakhs for other working expenses, 26½ lakhs for Sutlej and Beas bridges and special renewals, 41½ lakhs for special renewal of permanent-way materials, etc. The actuals however show an increase of only some 27 lakhs altogether under maintenance, which may be accounted for by the special bridge work mentioned and there are increases of 40 lakhs under locomotives and 18 lakhs under carriages and wagons.

## 42. — Major Works — Working Expenses.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's explanation.
Central Provinces—				
Imperial . . .	23	30	23	
Burma—				
Imperial . . .	2,02	2,24	2,19	
Bengal—				
Provincial . . .	13,97	13,44	14,62	Of the excess over budget 81 is nominal being due to a smaller transfer from this head of establishment charges to head 45 on account of civil works carried out by Irrigation officers. An increased expenditure of 29 also under "Maintenance and repairs" on the Orissa and Sone Canals was necessary and was provided for by additional grants.
United Provinces—				
Imperial . . .	2,03	2,24	2,36	The excess under Imperial was due to under-estimation under "Establishment" and "Refunds of revenue" in connection with the Betwa and Ken Canals.
Provincial . . .	33,04	34,04	34,63	Under "Provincial" the greater portion of the increase in the budget was due to a larger proportion of establishment charges being debited to this head in consequence of a restriction of works constructed from capital. As compared with the budget increased expenditure was necessary on repair of flood damages on the Jun and Eastern Jumna Canals. The excess was covered by an additional grant.
Punjab—				
Imperial . . .	43,17	41,01	47,03	This is a divided head, five-eighths of the expenditure being charged to Imperial and three-eighths being met from Provincial revenues. The excess over the estimate is 8,28 and was due partly to remodelling works and special repairs on the Lower Chenab Canal and to the repair of damage done by the river Indus on the Indus Inundation Canals.
Provincial . . .	25,01	25,14	28,25	
North-West Frontier—				
Imperial . . .	2,12	2,00	2,63	Extensive repairs on the Lower Swat and Kabul River Canals were necessitated by damage caused by heavy rains. The excess was partly covered by an additional grant of 50 during the year.
Madras—				
Imperial . . .	10,63	11,00	10,82	
Provincial . . .	10,62	11,00	10,82	
Bombay—				
Imperial . . .	5,88	5,31	5,23	
Provincial . . .	5,87	5,31	5,25	
Reserve . . .	...	1,08	..	
Total { Imperial . . .	66,08	66,03	70,54	
Provincial . . .	89,41	88,93	93,57	
Total India in Rupees . . .	1,55,49	1,54,96	1,64,13	
Equivalent in Sterling . . .	£ 1,036,6	£ 1,033,1	£ 1,094,2	

42.—Major Works—Working Expenses—*concl'd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Imperial Expenditure . . . . .	4,53	...	4,25	...	...	...	28	...
Provincial—								
Bengal . . . . .	...	1,18	...	...	...	1,18	...	...
United Provinces . . . . .	...	59	...	...	...	59	...	...
Punjab . . . . .	...	3,11	...	...	...	3,11	...	...
TOTAL . . . . .	4,53	4,88	4,25	...	...	4,83	28	...

117. Of the excess expenditure of 1,18 in Bengal only 50 was covered by sanction during the year of additional grants. The budget check seems to have failed as a consequence of high expenditure in March. The excess over the total grants was 68 and was sanctioned by the Local Government after the close of the year.

118. In the United Provinces the excess under Provincial was covered by additional grants given during the year. The excess under Imperial appears to have been due to liabilities not ascertained till after the close of the year.

119. In the Punjab the original grant from Imperial funds was supplemented during the year by additional grants aggregating 4,82 bringing the total to 46,73, against which there was an expenditure of 47,08.

120. The excess under Provincial is 3,11. This excess appears to have been due to some misapprehension as an additional allotment of 2,87 was made in the Public Works Department, but a transfer of this amount from the Civil to the Public Works Department estimates was not effected. The excess expenditure was sanctioned after the close of the year.

121. The Government of India was asked for an additional grant of 60 for expenditure in the North-West Frontier and gave 50.

122. The excess on the total budget estimate of Imperial expenditure was 4,53 and was covered by additional grants to the extent of 4,25. The balance, 28, requires the sanction of the Government of India.

## 42.—Major Works—Interest on Debt.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	R	R	R	
<i>Imperial.</i>				
India . . . .	47,38	52,92	52,15	
<i>Provincial.</i>				
Bengal . . . .	20,90	21,09	20,75	
United Provinces . . . .	29,40	29,48	29,35	
Punjab . . . .	16,61	18,04	17,88	
Madras . . . .	13,78	14,05	13,81	
Bombay . . . .	8,23	8,63	8,65	
Total Provincial . . . .	88,87	91,29	90,39	
Total India in rupees . . . .	1,36,25	1,44,21	1,42,54	
	£	£	£	
Total India, equivalent in Sterling.	908,3	961,4	950,2	
England . . . .	109,0	112,1	108,5	
Total including Eng- land.	1,017,3	1,073,5	1,058,7	

123. The decrease as compared with the Budget Estimate is due entirely to the fact that whereas for purposes of the estimate the calculation was made at 3·412 per cent., the latest known average rate of interest paid on the debt of India, the charge was made in the accounts at 3·358 which was the actual average rate paid on the mean debt of India in 1909-10.



## 43.—Minor Works and Navigation.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India—				
Central India, Imperial.	3	21	7	Lapse due to abandonment of the Rai Kunda Tank. 12 was surrendered during the year.
Rajputana, Imperial	57	90	90	
Coorg Do.	22	43	16	Estimates for the Harangi and other projects remained unsanctioned and the budget provision could not be utilized. 25 was surrendered.
Baluchistan Do.	1,30	44	1,46	The excess was due to expenditure on the Nar Nullah project for which an additional grant was given during the year.
Do. (Special Revenues).	1,30	44	1,46	
Reserve.	...	6,00	...	
Total India (General)	3,42	8,42	4,05	
Central Provinces—				
Provincial	5,58	5,00	4,90	
Burma—				
Provincial	14,69	12,70	11,33	The lapse was due to short outlay on the Irrawady Embankment, an "Agricultural Work" and a net sum of 27 was withdrawn during the year.
Eastern Bengal and Assam—				
Provincial	57	1,11	1,17	A larger programme of works was undertaken.
Bengal—				
Provincial	20,43	21,40	21,62	The excess over the estimate was due to the acquisition of land for the Ultadanga Bamanghatta Canal and was covered by an additional grant.
United Provinces—				
Provincial	6,76	5,32	4,74	Lapse due partly to contractors not presenting themselves for payment and partly to retardation of works owing to heavy rains and late receipt of sanctions to estimates. There was a net addition to grant during the year of 40 and the lapse on the modified grant was 88.
Punjab—				
Imperial	10,86	9,50	9,94	The excess under Imperial was due to remodelling the Tabri and Magasson Canals. The excess was covered by additional grants.
Provincial	92	86	70	
North-West Frontier—				
Imperial	33	86	50	Works in the Hazara and Dera Ismail Khan districts could not be carried out during the year. A surrender of 3 only was made against an eventual lapse of 36.
Madras—				
Provincial	38,11	42,00	41,08	Increase due to investigation of Kistna Reservoir and Cauvery projects and to larger outlay necessary on protective works on the Godavari and Kistna.
Bombay—				
Imperial	16,31	15,55	17,56	The excess was due to the construction of bunds and protective embankments rendered necessary by the erosion of the river Indus.
Provincial	16,31	15,55	17,55	
Total { Imperial	30,92	34,73	32,05	
Provincial	1,02,37	1,03,84	1,03,09	
Total India in Rupees.	1,34,29	1,38,17	1,35,14	
Equivalent in Sterling	895,3	921,1	901,0	
England	...	...	...	
Total including England.	895,3	921,1	901,0	

124. Additional grants amounting to 3,16 were given to Baluchistan during the year and a sum of 1,14 was surrendered before its close. The effective grant was therefore 2,90. The excess over this figure was 2 and was sanctioned by the local administration in August 1910.

125. With a net addition 33 during the year, the grant for Eastern Bengal and Assam stood at 1,44 against which the expenditure was 1,17 only. A sum of 14 remained unallotted in the hands of the Local Government, and the amounts actually allotted could not be fully utilized owing to scarcity of labour in the Sibsagar Division and to delay in land acquisition proceedings.

126. Punjab was given an additional grant of 55 which was not fully utilized; some savings were realized in connection with completed works in the Chenab Inundation Canals.

127. The excesses in Bengal and Bombay were for the most part covered by additional grants sanctioned by the Imperial and Local Governments. A small excess of 2 over the grant for Imperial expenditure on works in charge of Civil officers in Bombay requires the sanction of Government.

## 44.—Construction of Railways charged to Provincial or Local Revenues.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>PROVINCIAL.</b>				
Jorhat Railway	6	14	19	Increase due to construction of sidings and wagons not provided for in budget and to fitting hydraulic wheel press in the workshop. Excess over budget sanctioned by the Local Government.
	£	£	£	
Equivalent in Sterling	4	9	1,2	

## 45.—Civil Works in charge of Civil Officers.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>India (General)—</b>				
Imperial . . .	2,31	1,50	1,80	
<b>Central Provinces—</b>				
Provincial . . .	1,60	2,09	1,92	
<b>Burma—</b>				
Provincial . . .	10,19	20	20	The accounts of 1908-09, included 10,00 on account of the Imperial contribution towards the cost of the Rangoon River training scheme.
<b>Eastern Bengal and Assam—</b>				
Provincial . . .	11,70	18 50	12,24	The increase over the accounts of 1908-09 was due to larger contributions given for sewerage, drainage and water supply. The original estimate was reduced during the year and stood at 12,18 at this close.
<b>Bengal—</b>				
Imperial . . .	5	5	5	
Provincial . . .	17,30	24,86	16,76	The lapse on estimate was due mainly to an adjustment under appropriate heads of special grants of 3.70 and to smaller contributions (4.07) to District Funds.
<b>United Provinces—</b>				
Provincial . . .	6,73	6,98	7,49	The excess over the estimate was due chiefly to larger contributions to District Boards (67) and of grants-in-aid to Municipalities (95).
<b>Punjab—</b>				
Provincial . . .	10,57	8,55	10,25	The excess over estimate was due partly to special expenditure of 48 in Amritsar for acquiring Dhab lands and of 56 for acquiring sites for the new town of Dera Ghazi Khan, for which an extra grant of 100 was sanctioned by the Government of India, and partly to increased contributions to District Funds for feeder roads.
<b>North-West Frontier—</b>				
Imperial . . .	81	1,18	1 01	
<b>Madras—</b>				
Provincial . . .	14,67	21,60	23,86	The increase over the accounts of 1908-09 was due chiefly to the utilization by the Madras Corporation of 300 out of a grant of 6,00 given for sewerage and drainage works and to contributions (4,95) to local bodies for sanitary works. The latter item was transferred from "Medical" to this head after close of the year and accounts for the excess over the estimate.
<b>Bombay—</b>				
Provincial . . .	8,22	8,10	8,16	
<b>Total India in Rupees—</b>				
Imperial . . .	3,17	2,73	2,86	
Provincial . . .	80,98	84,97	80,88	
	84,15	87,70	83,74	
	£	£	£	
<b>Equivalent in Sterling.</b>	661,0	684,7	558,3	

45.—Civil Works in charge of Civil Officers—*concl'd.*

## Excess over Budget Grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Imperial . . . . .	13	...	13	..	...	...	..	...
Provincial—								
United Provinces . . . . .	...	1,51	...	...	...	1,51	...	...
Punjab . . . . .	...	1,70	...	...	...	1,70	...	...
Madras . . . . .	...	2,17	...	...	...	2,17	...	...
Bombay . . . . .	...	6	...	...	...	6	...	...
	13	5,44	13	...	...	5,44	...	...

128. The original estimate for Eastern Bengal and Assam was reduced to 12,18 during the year and expenditure exceeded this figure by 6. The excess was sanctioned after the close of the year. In Madras there was a similar excess over modified grants of 4,98 which received the sanction of the Local Government after the close of the year.

## 45.—Civil Works.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>India (General)—</b>				
Imperial . . . . .	39,86	37,17	26,83	The figures of 1908-09 which were 12,53 more than those of 1909-10 included considerable expenditure on new churches which were completed in that year, on the Commissioner's residence and Circuit houses at Indore and on new buildings and furniture in the Viceregal Estates division. They included also the purchase of the Abu High School and a special adjustment on account of timber supplied by the Forest Department in Port Blair.
				Excluding the reserve of 5,44, the lapse on the Estimate was 5,40 due chiefly to the withdrawal of grants for the Telegraph Office and water supply at Bangalore and the Anglican Church at Lucknow, to short outlay on new buildings in Central India and to the provisional adjustment of a credit of 2,53 in the books of the Accountant General, Public Works Department.
<b>Central Provinces—</b>				
Imperial . . . . .	70	71	41	The lapse under Imperial was due partly to special provisional adjustments which resulted in a credit.
Provincial . . . . .	66,01	58,50	58,30	The Provincial Expenditure of 1908-09 was swollen by the construction of a tramway from Nagpur to Kamptee and of certain roads to afford employment where crops had failed.
<b>Burma—</b>				
Imperial . . . . .	5,40	4,99	2,15	Under Imperial the expenditure of 1908-09 included payment of 3,12 for land for the new Telegraph Office, Rangoon. The lapse on the Estimate was due to withdrawal of grants for Postal and Telegraph buildings.
Provincial . . . . .	81,28	69,00	67,03	The Provincial Grant was restricted owing to the unfavourable financial situation. The lapse was due to failure of a contractor to present himself for payment of the amount due to him (2,34) before the close of the year.
<b>Eastern Bengal and Assam—</b>				
Imperial . . . . .	1,80	4,91	1,82	The lapse on the Imperial Grant was due mainly to unavoidable delay in sanctioning the estimates of salt golas at Chittagong and Post Office buildings for which a provision of 3,35 had been made in the budget.
Provincial . . . . .	59,11	45,00	52,60	The Provincial Grant was increased during the year by 5,08 and in addition the Government of India authorized an expenditure of 3,50 in connection with the Secretariat and other buildings at Dacca.
<b>Bengal—</b>				
Imperial . . . . .	13,04	14,56	10,89	Non-commencement of a number of works, and over-estimation of establishment and Repair expenditure accounts for the lapse under Imperial—2,06 surrendered when the revised estimate was under consideration. The Provincial estimate was placed considerably lower than the accounts of 1908-09 owing to depletion of the provincial balance, but additional grants aggregating 5,18 were given later. The lapse on the modified grants was 77.
Provincial . . . . .	62,94	45,10	49,51	

## 45.—Civil Works—contd.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	R	R	R	
<b>United Provinces—</b>				
Imperial . . .	8,97	5,03	4,41	The original grant from Imperial Funds was reduced later by withdrawal of the grants for the new Forest College at Dehra Dun, the Telegraph Offices at Cawnpore and Bareilly and the special repairs to Christ Church, Aligarh. The lapse on the modified grant was only 4.
Provincial . . .	48,83	51,42	54,72	
				The excess over the Provincial estimate was 3,80 and was more than covered by additional grants given for the purchase of the Canning College buildings at Lucknow and other expenditure not provided for in the original estimate. The expenditure in 1908-09 was restricted by financial necessities.
<b>Punjab—</b>				
Imperial . . .	4,90	6,48	4,45	Under Imperial the lapse was mainly due to work not having been undertaken in connection with the new Secretariat office at Simla for which a provision of 1,81 had been made. The Provincial Grant was increased by 91 during the year but 2,80 remained unallotted at its close.
Provincial . . .	89,87	42,18	39,99	
<b>North-West Frontier—</b>				
Imperial . . .	20,62	19,18	20,44	The excess was covered by additional grants given for the construction of new civil buildings at Peshawar, Agricultural buildings at Taruah, Boat-bridge at Charsada and for a few other works and repairs of minor importance.
<b>Madras—</b>				
Imperial . . .	1,58	2,07	2,09	The increase in Provincial Expenditure as compared with the accounts of 1908-09 was due mainly to several new buildings involving an expenditure of 3,73 having been undertaken during the year, to larger establishment charges (2,07) owing to revision of the Engineer establishment and of the scale of pay of the Secretariat, and to large purchases of tools and plant for the Dowlaishwaram Workshops. On the other hand the charge to Suspense was 5,06 less than in 1908-09.
Provincial . . .	47,81	50,87	50,12	
<b>Bombay—</b>				
Imperial . . .	10,98	10,13	10,27	The lapse under Provincial was due partly to short expenditure on stores requisitioned from England and partly to the grant to the Great Indian Peninsula Railway Company for the new alignment of the road connecting Kalyau with the Bombay-Poona road not having been paid.
Provincial . . .	70,52	69,86	69,27	
<b>Total India in Rupees—</b>				
Imperial . . .	1,01,85	1,05,23	83,26	
Provincial . . .	4,76,87	4,31,93	4,41,60	
Total . . .	5,78,22	5,37,16	5,24,86	
	£	£	£	
<b>Equivalent in Sterling.</b>	3,854,8	3,581,1	3,499,1	
England . . .	80,1	76,5	78,5	
Total including Eng- land.	3,934,9	3,657,6	3,577,6	

45.—Civil Works—*concl'd.*

## Excess over Budget grant.

	EXCESS OVER BUDGET GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam	...	7,60	...	2,52	...	5,08	...	...
Bengal . . . . .	...	4,41	...	...	...	4,41	...	...
United Provinces . . . .	...	3,30	...	...	...	3,30	...	...
	...	15,31	...	2,52	...	12,79	...	...

129. In Eastern Bengal and Assam, there was an excess of R7,60 under Provincial against which the local Government sanctioned a net additional grant of R5,08 and the Government of India in Finance Department letter No. 218-A. of 13th January 1910, authorized excess expenditure up to R3,50 in connection with the Civil Station at Dacca. In the circumstances specific sanction to the excess of R2,52 does not appear to be necessary.

**46.—Army Charges.**

130. The aggregate figures under this head are—

1908-09		1909-10.	
Accounts.		Budget.	Accounts.
R		R	R
21,49,16	India as in detailed accounts . . . . .	21,59,57	21,40,10
78	Less unadjusted expenditure . . . . .	...	6,19
<u>21,48,38</u>	Total India . . . . .	<u>21,59,57</u>	<u>21,33,91</u>
£		£	£
14,322,6	Equivalent in Sterling . . . . .	14,327,1	14,226,1
4,854,7	Total England . . . . .	4,953,8	4,675,1
<u>19,177,3</u>	GRAND TOTAL	<u>19,350,9</u>	<u>18,901,2</u>

The details are examined on pages 509 to 517 and a summary will be found on page 518. The principal variations to note are—

		Accounts 1909-10 less (—) or more (+) than	
		Accounts, 1908-09.	Budget, 1909-10.
INDIA.		R	R
Grant	1.—Administration . . . . .	+ 1,55	+ 1,07
"	2.—Military Accounts . . . . .	+ 2,32	— 51
"	3.—Regimental Pay, etc. . . . .	+ 73,04	+ 3,31
"	4.—Supply and Transport . . . . .	— 13,10	— 7,70
"	6.—Army Clothing Department . . . . .	— 3,54	— 18
"	7.—Remount Establishment . . . . .	— 6,65	— 13
"	10.—Ordnance " . . . . .	— 16,32	— 3,74
"	13.—Compensation for dearness of food and forage . . . . .	— 23,48	— 13,54
"	14.—Miscellaneous services . . . . .	— 17,51	+ 4,38
"	15.—Hutting . . . . .	— 1,12	+ 1,93
"	17.—Conveyance by Rail . . . . .	— 2,40	+ 2,38
ENGLAND.		£	£
	Indian Troop Service . . . . .	— 52,7	— 42,0
	Miscellaneous . . . . .	— 13,3	— 3,0
	Stores for India . . . . .	— 118,8	— 153,3



46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 1.—Administration.</i>				
Commander-in-Chief in India.	3,02	3,24	3,15	Actuals of 1908-09 low. Saving on Budget chiefly in travelling allowances.
Division of the Chief of the Staff.	7,09	6,93	7,33	Increase in travelling allowances due chiefly to arrear charges and more extensive movements, and in contingencies due to the abolition of the debit note system of telegrams the cost of which was provided in Grant 14.—Miscellaneous Services.
Adjutant General's Division.	5,80	5,69	5,79	More charges for travelling due to more extensive movements partly covered by savings due to the abolition of the appointment of Inspector of Sub-Marine Defences and to variations in the Army rank of officers.
Quarter Master General's Division.	4,56	4,91	4,80	Charges for travelling specially low in 1908-09. Saving on Budget due chiefly to fewer movements.
Principal Medical Officer's Division.	2,03	1,92	1,96	
General Officers Commanding the Northern and Southern Armies.	4,37	5,01	4,60	Budget for 1909-10 was only 5 in excess of that for 1908-09, the actuals for which year showed large casual savings. Saving in 1909-10 due chiefly to the absorption of the appointment of Assistant Judge Advocate General, Southern Army (15), to variations in the Army rank of officers and to less tour expenses of the General Officer Commanding the Northern Army.
Personal staff of the Governor General, Governors and Lieutenant-Governors.	1,92	1,67	1,56	
Divisional and Brigade Commands and Staff.	36,89	35,89	37,14	Excess over 1908-09 due to more officers having been present on duty, to increased rates of pay sanctioned for Captains and Lieutenants from 1st January 1909, to charges for increased rate of staff pay to Assistant Adjutants General for whole year against only a portion in 1908-09 and to the abolition of the debit note system of telegrams partly covered by the abolition of the appointment of Assistant Judge Advocate General, Burma. The last two causes also led to a variation with the Budget, but the chief reason for the excess was that too large a deduction had been made for probable savings.
<b>Total</b>	<b>64,78</b>	<b>65,26</b>	<b>66,33</b>	

131. Excess over 1908-09 due to 1st January 1909 concessions and to more officers having been present on duty. Budget included an over-deduction for probable savings.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 2.—Military Accounts.</i>				
Military Accountant General.	2,06	2,14	2,01	Savings due to vacancies.
Controllers or Deputy Controllers in Independent charge.	5,95	6,43	5,84	Ordinary savings chiefly in the provision for pay of civilian probationers.
Divisional Audit Offices.	11,04	10,86	10,47	1908-09 included higher charges on account of the move of Divisional Audit Offices to the Headquarters of Divisions. Savings on Budget due to lower departmental grade of certain officers, to changes in office establishments and to lapse of provision for move of Quetta Divisional Audit Office from Poona to Quetta.
Divisional Disbursing Offices.	46	2,70	2,27	Poona and Rawal Pindi Divisional Offices formed in 1908-09. Eight Divisional Offices formed in 1909-10. Excess over Budget due to absence of provision for contingencies on the formation of Divisional Offices.

## 46.—Army Charges—contd.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Supply Controller	4,13	4,34	4,34	Office created on 1st April 1908.
Officers in charge of treasure chests.	14	15	17	
Special Services, Gilgit Agency.	3	3	3	
Total	23,81	26,64	26,13	

132. Excess over 1908-09 due to creation of Divisional Disbursing Offices. The increase of  $3\frac{1}{4}$  lakhs on the whole is partly counterbalanced by a saving of  $1\frac{1}{2}$  lakhs for Regimental Paymasters under Grant 3. So far therefore the new system has involved extra expenditure of  $1\frac{1}{4}$  lakhs, but I understand that some savings may be expected when the system which at present is in a transitional stage is more fully developed. The Budget showed some savings chiefly in the provision for pay of Civilian Probationers.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Grant 3.—Regimental Pay, Allowances and charges (includ- ing volunteers).</b>				
<b>European Army—</b>				
Cavalry	40,57	46,90	45,58	1908-09 included charge for kit-money and clothing allowance. Saving on Budget due to short strength and gradual replacement of old rates of service pay by new rules of proficiency pay. Budget included provision (about 7.50) exceeding 1908-09 for reorganisation of Horse and Field Artillery batteries and ammunition columns. About 1.00, out of this was not utilised. Causes mentioned against "Cavalry" also operated. Kit-money and clothing allowance included in 1908-09. Excess over Budget due to over-deduction for probable savings partly covered by savings due to gradual replacement of service pay by proficiency pay.
Artillery	1,42,67	1,46,85	1,41,15	
Infantry	3,28,05	3,08,01	3,11,12	
Engineers, Officers of the Indian Army and men of the British Army Reserve.	5,81	5,47	6,48	Larger number of unattached officers, and of Engineer officers in training.
Hill Sanitaria and Depôts.	2,27	2,36	2,28	
Kit and Clothing allow- ances (European Ranks).	...	90,67	43,32	Budget represented provision only for extra 2d. a day to British soldiers for upkeep of kit, washing, hair-cutting, etc., formerly adjusted under Cavalry, Artillery and Infantry. The new quarterly clothing allowance paid to the soldier and adjusted under this head has absorbed the extra 2d. and "Compensation in lieu of clothing" and major portion of the charges under "Making, completing and fitting clothing". The scheme had only partial effect during 1909-10.
Compensation in lieu of clothing.	10,47	9,02	98	See above against Kit and Clothing allowances (European Ranks).
Making, completing and fitting clothing.	2,03	2,01	1,12	
Family allowances	4,51	4,27	4,70	Increase in the number of soldiers' families in receipt of this allowance.
Other charges	12,76	13,33	12,30	
<b>Total European Army</b>	<b>5,58,14</b>	<b>5,69,79</b>	<b>5,69,03</b>	

46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officers' Explanation.
<i>Grant 8.—Regimental Pay, Allowances and charges (including Volunteers)—contd.</i>				
Native Army—				
Body Guard .	1,07	1,28	1,24	In 1908-09 miscellaneous charges were shown under minor head Miscellaneous.
Nepal Escort .	...	22	22	Included under Infantry in 1908-09.
Cavalry .	1,47,59	1,57,56	1,58,85	Budget advanced by about 10,00 due to the grant of increased pay to Captains and Lieutenants and to Native Troops on account of the 1st January 1909 concessions which had only a partial effect in 1908-09. Excess over Budget due to overdeduction for probable savings.
Artillery .	10,49	11,21	11,36	Excess over 1908-09 chiefly in 1st January concessions (about 1,00).
Sappers and Minors and Indian Sub-Marine Mining Corps.	19,52	20,18	20,45	Ditto ditto.
Infantry .	3,11,41	3,46,30	3,53,27	Budget exceeded 1908-09, about 32,50 in 1st January concessions and about 2,25 for the 78th Punjab in North China brought under the capitation system in 1908-10, the cost being disbursed from Indian Revenues in the first instance and ultimately recovered in England on a capitation rate basis. Excess over Budget due mainly to deduction for probable savings not having been fully realised.
Reserve Forces	13,54	15,97	16,17	1909-10 included excess (about 50) on account of 1st January 1909 concessions. Fewer reservists called out for training in 1908-09.
Recruiting Depôts .	1,16	1,75	1,68	Miscellaneous charges not included under this head in 1908-09.
Kitmoney and Clothing allowances (Native ranks).	27,67	30,33	26,06	Fewer enlistments.
Feed of Animals .	5,25	4,71	4,16	Fall in prices and larger supply of fodder from grass farms.
Free issue of Firewood to Natives.	1,33	8,43	7,42	One of the 1st January 1909 concessions. Saving on Budget due to fall in prices.
Travelling and outstation allowances.	10,52	10,91	10,91	
Compensation in lieu of rations.	7,02	7,00	7,20	
Other charges .	12,27	11,68	11,87	Net result of minor fluctuations.
Total Native Army .	5,68,84	6,27,60	6,30,86	
Volunteers .	27,96	27, 8	28,09	Budget overestimated deduction for probable savings chiefly in capitation grants on account of absentees and non-qualified members.
GRAND TOTAL	11,64,94	12,24,67	12,27,98	

133. The noticeable increases included in the Budget were mainly on account of the cost for the whole year of 1st January 1909 concessions—increase about 53 lakhs, and on account of the reorganisation of the horse and field artillery batteries and ammunition columns—increase about 7½ lakhs. The excess over the Budget was mainly due to an overdeduction for probable savings under Native Army—Infantry.

134. It may be mentioned that a saving of 2 lakhs was anticipated under this head in 1909-10 in consequence of the introduction of Dover system of payments. It is reported that owing to the Home authorities not being willing to assist the Indian authorities in absorbing supernumerary appointments of acting Paymasters, the actual saving that accrued is estimated at 1½ lakhs. The introduction of the new clothing allowance scheme for the European Army involved an increased expenditure of about 4 lakhs, but this is covered by increased receipts on the same account under Grant VI.—Clothing. The system is expected to lead to a saving but it was in force for a part only of the year, and an examination of the actual results may be deferred till the next report is received.

46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 4.—Supply and Transport (including farms).</i>				
Divisional Staff and Establishments.	79,52	82,25	79,76	Abnormal shortage of officers both in 1908-09 and in 1909-10. An excess of about 50 over 1908-09 due to 1st January concessions covered by savings due to the introduction of the Dover system of payments.
Provisions for Europeans.	80,85	74,29	79,19	Decrease below 1908-09 due to fall in prices. Excess over Budget due to heavy purchases of stock, to larger issues on payment and to higher rates of flour and meat than adopted in the Budget.
Provisions for Natives	15,51	13,72	12,67	Budget reduced in view of fall in prices, yet proved high owing to utilization of previous year's stock and to restrictions on the issue of rum on payment.
Supply and Maintenance of Fort and Mobilization Reserves.	2,93	4,09	3,52	1908-09 abnormal owing to the abolition of fodder reserve at certain stations. Saving on Budget due to adjustment by deduction of sale proceeds of condemned stock partly covered by more charges for Australian tinned meat.
Feed of Animals	78,76	73,51	68,43	Variations due chiefly to fall in prices of grain and fodder, to larger supplies from grass farms and to reduction in the scale of grain ration for battery mules.
Purchase of Animals	88	1,04	88	Demand for bullocks greater in 1909-10 but not quite as large as was anticipated.
Supply and maintenance of Peace stores.	17,84	18,69	15,65	Smaller condemnations and consequent replacements.
Lighting Fuel and Petty supplies to Troops and Hospitals.	10,96	9,65	10,88	Savings anticipated in the Budget on account of the substitution of coal for firewood in the Rawal Pindi Division not fully realised. Also troops stayed at hill stations longer than anticipated.
Hire of Transport and Miscellaneous.	5,73	5,00	4,52	1908-09 included special transport charges on account of the Robert Reinforcement and Kolat column. Transport requirements were low in 1909-10.
General Management of Combined Dairy farms, piggeries and grass farms.	2,34	2,40	1,98	Shortage in officers.
Dairy Farms	12,39	13,99	13,18	Budget advanced due to extension and improvement of certain dairies and to low demands for butter in 1908-09. Saving on Budget chiefly due to lower cost of feed of animals.
Piggeries	15	4		Abolition of the piggery at Lucknow.
Grass farms	26,74	28,49	29,91	Budget included about 3,00 more than in 1908-09 on account of transfers from head Feed of Animals but this excess was partly covered by anticipated savings chiefly due to the absence of the expenditure on land acquisition for Sialkot cavalry grass farm. Excess over Budget due to extension of farms, to charges incurred in connection with the supply of fodder to Government animals at Nowshera, Murree hills and at Abbottabad, for which provision was made under Feed of Animals and to charges for fodder for the 20th Deccan Horse for which provision was made under Grant 13, partly covered by a saving due to Cantonment lands having been held rent free.
Deduct—Value of supplies to other Departments.	1,62	16	64	1908-09 included larger recoveries from His Majesty's Imperial Government on account of the value of stores sent to North China and special adjustment of claims for the years 1905-06 to 1907-08 on account of sea rations issued to Native Infantry Regiments in the Colonies. Supplies of stores to the convict settlement at Port Blair underestimated in the Budget.
Special Services (Gilgit Agency).	1,76	1,84	1,21	Requirements of provisions for natives of forage for animals and of transport were lower than estimated.
<b>TOTAL</b>	<b>3,34,24</b>	<b>3,28,84</b>	<b>3,21,14</b>	

135. Fluctuations mainly the result of fall in prices, shortage in strength of establishment and smaller condemnations of peace stores. The large excess over Budget under "Provisions for Europeans" is noticeable. Apparently the Budget provision was low, but I find that the expenditure in March was 9,40 against 6,34 the average and 7,45 the highest expenditure of the first eleven months. There was a similar excess in March 1909, and it seems to be a point for inquiry why excesses of this kind occur.

46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 5.—Veterinary services.</i>	4,40	4,75	4,70	Short strength of veterinary officers in 1908-09.
<i>Grant 6.—Army Clothing Department—Supplies and Services.</i>				
Director . . . . .	43	41	40	
Factories . . . . .	1,90	2,19	2,03	Budget provided for two additional Assistant Superintendentships, but these appointments were abolished during the year.
Manufacture . . . . .	1,38	1,73	1,30	In anticipation of and following the introduction of cash allowance in lieu of personal clothing in kind to British troops, there were low charges chiefly on great coats in 1908-09 and in 1909-10.
Local supply of stores	14,47	10,50	10,83	Reduced requirements for boots, woollen and cotton goods and helmets were anticipated in the Budget. Excess over Budget due to local purchase of socks expected to be purchased in England.
Government Inspector, Army Boot Factory, Cawnpore.	15	16	18	
Special Services, (Gilgit Agency).	...	1	1	
Deduct—Value of supplies to other Departments.	3	6	2	
<b>Total . . . . .</b>	<b>18,30</b>	<b>14,94</b>	<b>14,76</b>	

136. Reduced requirements for boots woollen and cotton goods and helmets in 1909-10.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 7.—Remount Establishments—Supplies and Services.</i>				
Head-Quarters Staff and Establishments.	81	78	75	
Remount Depot and Staff Establishment.	6,08	5,82	5,04	1908-09 included more charges connected with maintenance of ammunition column horses in Remount Depôts, and more charges for grain compensation. Saving on Budget due to absence of officers, entertainment of fewer attendants and less expenditure on the Sargodha Depot.
Horse, Mule and Donkey Breeding Operations.	6,32	5,86	6,03	
Purchase of Animals . . . . .	21,41	22,06	20,28	Saving on Budget due to the purchase of fewer country-bred young stock, fewer mules and ponies for the Supply and Transport Corps and fewer young mules. Compared with 1908-09, smaller number of mules and young mules were purchased but the number of remounts purchased was larger.
Feed of Animals . . . . .	15,08	12,00	10,04	Fall in prices and maintenance of a smaller number of animals.
Miscellaneous . . . . .	7,85	7,91	8,76	Extensive cultivation operations, failure of lucerne crops, higher wages paid to labourers and payment of acreage rate at Sargodha Depot.
<b>TOTAL . . . . .</b>	<b>57,55</b>	<b>55,08</b>	<b>50,90</b>	

137. Fewer purchases and fall in cost of feed.

46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Grant 8.—Medical Services.</b>				
Medical Staff and Establishment of Divisions and Brigades.	9,54	9,53	9,25	Unusually large number of officers absent on furlough, etc.
Executive Medical Staff, Establishments and allowances.	38,04	38,21	38,23	
Queen Alexandra's Military Nursing Service for India.	2,02	2,17	1,85	Short strength of Nursing Sisters.
Army Hospital Corps.	4,93	4,97	4,87	
Army Bearer Corps.	1,97	2,05	2,01	
Miscellaneous.	2,67	2,41	2,74	Increased dentistry requirements.
Special Services (Gilgit Agency).	1	1	1	
<b>TOTAL</b>	<b>59,18</b>	<b>59,85</b>	<b>58,96</b>	
<b>Grant 9.—Medical Stores.</b>	<b>4,85</b>	<b>4,89</b>	<b>3,82</b>	Larger issues of stores to the Civil department and the adjustment in 1909-10 of the value of certain supplies made in 1908-09.
<b>Grant 10.—Ordnance Establishments, Supplies and Services.</b>				
Director General of Ordnance, Inspector General of Ordnance and Inspector General of Ordnance Factories.	4,96	4,79	4,91	
Arsenals and Depôts.	22,52	22,41	21,98	Curtailement of expenditure in certain arsenals.
Gun and Shell Factory, Cossipore (including Iahapore Branch).	12,27	11,89	10,84	Reduced outturn of work in 1909-10.
Cordite Factory, Aruvankadu.	3,71	3,85	3,74	
Rifle Factory, Iahapore	5,81	5,99	6,33	Due chiefly to the adjustment in the accounts of 1909-10 of 13 months' expenditure on account of extra labour in consequence of the withdrawal of permanent advance (27).
Gun Carriage Factories	7,65	6,58	6,14	Closing of the Madras Factory and short completion in the Jubbalpore Factory.
Ammunition Factories	9,92	9,66	9,88	Adjustment of 13 months' charges for extra labour owing to the withdrawal of permanent advance.
Harness and Saddlery Factory.	5,90	5,59	5,04	Closing of the Perambur Workshops partly covered by the adjustment of 13 months' charges for extra labour in the Cawnpore Factory owing to the withdrawal of permanent advance.



46.—Army Charges—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Grant 10.—Ordnance Establishments, Supplies and Services—<i>contd.</i></b>				
Local supply of stores for Arsenals and Depôts.	9,76	6,87	5,71	The Budget was placed low in view of restriction of expenditure in certain arsenals, but still proved higher than the actual requirements due to the cancellation of certain requisition for stores which were not immediately required and to the failure of contractors to supply certain stores.
Local supply of stores for factories	25,46	21,74	22,16	Budget placed low in view of restriction of expenditure, was exceeded owing chiefly to arrear charges connected with the Perambur Workshops on the closing of the shops.
Purchase of camp equipment.	14,17	9,50	10,02	1908-09 abnormal. Excess over Budget due to the necessity for special purchases in the Ferozpur Arsenal to replace unserviceable components of tents for standing camps.
Miscellaneous	1,07	1,10	1,24	
<b>Deduct—</b>				
Value of Supplies to other Departments, Arsenals, Depôts and Factories.	6,30	4,65	6,31	Issues of Cossipore steel to the Public Works Department and Railways underestimated in the Budget.
<b>Total</b>	<b>1,17,90</b>	<b>1,05,32</b>	<b>1,01,58</b>	

## 138. Curtailment of operations in certain arsenals and factories.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<b>Grant 11.—Ecclesiastical.</b>	<b>4,17</b>	<b>4,44</b>	<b>4,25</b>	
<b>Grant 12.—Education.</b>	<b>12,15</b>	<b>13,68</b>	<b>11,86</b>	Compared with 1908-09, a saving of 91 due to the closing of Mounted Infantry Schools at Fatehgarh, Sialkot and Bangalore during the latter half of 1908 was partly covered by increase due to salaries and allowances of officers studying in Japan having been compiled under this head instead of under Grant 3, and to the 1st January concessions. The Budget included a provision of 98 for a Cavalry School which was not opened during the year; there were also savings in the charges of the Staff College and the Lawrence Military Asylum due to ordinary fluctuations.
<b>Grant 13.—Compensation for Dearness of Food and Forage.</b>	<b>86,09</b>	<b>76,20</b>	<b>62,66</b>	Fall in prices, more stringent control and larger supply to Silladar Cavalry regiments of grass from grass farms and regimental grass lands.

139. With reference to the more stringent control noticed by the Accountant General, I understand that this consists in the care taken to supply correct samples to the Civil authorities for which they have to quote monthly prices, and in a system under which prices are compared in all military stations throughout India with a view to detecting incorrect quotations.

46.—Army Charges.—*contd.*

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 14.—Miscellaneous Services.</i>				
Miscellaneous	12,29	12,32	12,17	Telegram charges were lower than in 1908-09 by about 2,00 owing to revision of rates and classes of messages and to the abolition of the debit note system from 1st January 1910, in consequence of which charges on account of telegrams formerly debitable to this head were compiled in other grants. On the other hand increased requirements for camps-of-exercise and the grant of bonus of a week's pay to Government servants on pay not exceeding Rs. 60 (a 1st January 1909 concession in the Civil Department made applicable to Military Establishments in 1909-10) cost more by about 1,00 each.
Special Services	22,96	98	5,51	1908-09 included charges on account of the Mohmand Field Force (18,64), Bazar Valley Field Force (2,85) and Tibet Mission (1,47). The Budget only provided for the last, but the actual charges for the Tibet Mission exceeded the Budget by 54 due to adjustment of arrear charges and to larger requirements for stock purchases; expenditure amounting to 3,94 was also incurred in connection with Arms Traffic Operations.
Total	35,19	13,30	17,68	

140. 1908-09 included special charges on account of the Mohmand and Bazar Valley Field Forces, 1909-10 on account of the Arms Traffic operations.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Grant 15.—Hutting.</i>	8,43	5,38	7,31	The Budget was reduced below figures for 1908-09 in view of the gradual completion of special reorganisation measures but was exceeded owing chiefly to extra expenditure connected with unforeseen items of new works for which additional grants were sanctioned.
<i>Grant 16.—Conveyance by Road, River and Sea.</i>	9,12	10,47	7,97	Figures of 1908-09 low. 1909-10 lower still due chiefly to smaller consignments of Ordnance stores and to fewer officers having proceeded home by private steamers partly covered by increased canal dues.
<i>Grant 17.—Conveyance by Rail.</i>	34,16	34,88	36,70	The Budget was based on anticipated curtailment of reliefs and smaller consignment of reliefs, but was exceeded owing to the actual movements not having been quite as restricted as anticipated, to adjustment of arrear charges and to the move of the Military Accounts Offices, Eastern Circle, from Calcutta to Lucknow and Meerut.
<i>Grant 18.—Cantonments.</i>	13,24	11,50	13,23	1908-09 included charges for special Reorganisation measures. The provision for provincialised grants-in-aid to Cantonment funds was also taken at about 50 less but in the actuals additional grants-in-aid were sanctioned for cantonment funds, the income of which was reduced in consequence of cantonment lands in occupation of Government having been held rent free.
<i>Grant 19.—Rewards for Military Services.</i>	1,11	1,85	98	Lapse of the Budget provision for North-West Frontier Medals (98).
<i>Grant 20.—Pensions</i>	1,00,41	98,83	1,01,62	The Budget was based on the anticipation that a fall in pensionary charges would be realised in consequence of concessions in effective pay and allowances of native troops. These anticipations were not realised.
Unadjusted expenditure	—78	...	—0,10	
Total India in Rupees	21,48,38	21,59,57	21,33,91	
Equivalent in Sterling.	£ 11,322,6	£ 14,307,1	£ 14,226,1	



## 46. —Army Charges—contd.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation
<b>ENGLAND.</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Effective Services—</b>				
Payments to War Office in respect of British Forces serving in India.	901,5	955,2	916,1	Accounts 1908-09 included War Office claim for 1908-09 less 25,8 refunded in respect of previous year. The Budget for 1909-10 was based on the claim for 1908-09 with an addition of 25,0, in consequence of the Romer Committee, addition having effect for full year against 11 months in 1908-09. In the actuals, the War Office claim for 1909-10 was less than for 1908-09 by 21,0 and about 18,1 was refunded by the War Office in respect of previous years.
Furlough allowances and pay during voyage of British forces serving in India.	144,0	150,0	140,4	The estimate of voyage pay was taken at the same figure as in the Budget for 1908-09 but the actuals in 1908-09 were lower by 5,0 and in 1909-10 by 7,0. Furlough pay was also somewhat lower in 1909-10.
Furlough allowances of officers of the Indian Service.	354,3	360,0	354,5	Fewer officers were on leave than was expected when the Budget Estimate was framed.
Indian Troop Service.	327,4	316,7	274,7	Due to a decrease in the number of voyages, to a reduction in the price of coal and to a saving in the expenditure on fittings owing to the re-engagement of the same transports as in 1908-09.
Passage of officers and others not charged to Indian Troop Service.	5,6	6,0	5,9	
Purchase of horses.	11,9	4,0	1,8	Requirements lower than estimated. 1908-09 included special arrear adjustments (4,0) and a special item of 4,0 for donkey stallions.
Miscellaneous.	35,4	33,0	32,2	
Stores for India.	605,3	639,7	486,4	Lapses of provision due to cancellation of indents or deferment till 1910-11. Decrease mainly under Clothing (61,8), Ordnance (85,5) and Medical (24,9) partly covered by increase (18,3) due to coal supplied to His Majesty's ships engaged in the Arms Traffic operations, Persian Gulf.
<b>Non-effective Services—</b>				
Payments to War Office for retired pay, etc., of British Forces for service in India.	822,5	865,0	859,6	Normal growth. Saving on Budget due to refunds by the War Office in respect of 1908-09.
Pay of Non-effective Colonels of Royal Artillery.	12,9	13,0	10,6	Payments decreased more rapidly than was contemplated in the Budget.
Pay and pensions of Non-effective and Retired Officers of the Indian service.	1,476,8	1,450,0	1,434,1	These payments are decreasing. The decrease was more rapid than estimated.
Miscellaneous pensions, etc.	95,3	96,2	94,2	Decrease in special pensions granted to soldiers for service in the Mutiny.
Indian Military Service Family Pensions.	61,9	65,0	64,6	Progressive growth.
<b>Total England.</b>	<b>4,854,7</b>	<b>4,953,8</b>	<b>4,675,1</b>	
<b>GRAND TOTAL</b>	<b>19,177,3</b>	<b>19,360,9</b>	<b>18,901,2</b>	

**46.—Army Charges—consolid.****Excess over Budget Grant.**

	EXCESS OVER BUDGET GRANT.	EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.	EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.
	Imperial.	Imperial.	Imperial.
<b>46.—Army Charges.</b>			
<b>Effective Services—</b>			
Grant 1.—Administration . . .	1,07	49	58
Grant 3.—Regimental Pay, etc. . .	3,31	25	3,06
Grant 14.—Miscellaneous Services . .	4,39	35	4,04
Grant 17.—Conveyance by Rail . . .	2,38	27	2,11
<b>Non-effective Services—</b>			
Grant 20.—Pensions . . .	2,78	2,37	41
<b>TOTAL</b>	<b>13,93</b>	<b>3,73</b>	<b>10,20</b>

**General Remarks on 46.—Army.**

141. The Budget showed an advance of £173,6 over the actuals of 1908-09. About £360,0 was added on account of full year's charges for the 1st January 1909 concessions, £50,0 for increased provision for reorganisation of Horse and Field Artillery and Ammunition columns, £90,0 for increased payments to the War Office including about £25,0 on account of full year's charges for the Romer Committee addition and £30,0 for anticipated increase in the demand for English stores. On the other hand, decreases were expected owing to the absence of Mohmand and Bazar Valley charges (about £140,0) to reduced supplies and services, requirements of the Ordnance establishments (about £90,0) and to fall in prices of food grains and fodder (about £120,0).

142. In the actuals there was a saving as compared with the Budget of £449,7. The reduction occurred in India to the extent of £171,0 and was largely the result of fall in prices of food grains and fodder, curtailment of operations in certain Arsenal and Factories and reduced expenditure in connection with supply and maintenance of peace stores, partly covered by increases due to Arms Traffic Operations in the Persian Gulf. The savings in England were mainly due to lower demands by the War Office (about £45,0), lower demands for English stores (about £150,0) and lower cost of the Indian Troop Service (£40,0).

143. The excesses under the grant heads shown in the statement of excess over Budget grants are covered by savings under other heads, the total Indian expenditure under "46.—Army" being lower than the Budget grant by £171,0. The excesses under Grants 1, 3 and 20 were not foreseen. Those under Grants 14 and 17 were foreseen but too late to admit of issue of orders within the year.

46 A.—Marine Charges.

	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Effective Services—</i>				
General Supervision and Accounts.	1,89	2,00	1,96	
Marine Survey Department.	85	85	88	
Dockyards . . .	7,60	7,70	7,90	Construction of 6 flats for the Eastern Bengal State Railway not provided for in the Budget. Excess over 1908-09 chiefly in reduced recoveries from Local Governments, etc.
Salaries and allowances and victualing of officers and men afloat.	11,86	11,63	11,40	There was more trooping by Royal Indian Marine vessels in 1908-09. The saving on Budget due chiefly to reduction of crews on account of certain vessels having been laid up.
Marine stores and coal for building and repairs of ships.	9,71	10,65	9,91	Saving on Budget due to less repairs to Royal Indian Marine vessels and to smaller direct supplies of coal owing to less trooping and also to the use of Europe instead of Indian coal on two vessels.
Other charges . .	4,10	3,08	5,01	Increased expenditure connected with heavy supplies of coal to Royal Navy vessels in the Persian Gulf.
<i>Non-effective Services—</i>				
Pensions . . .	68	61	73	Payment of arrears of pension and admission of new pensioners.
Total India in Rupees	36,69	36,52	37,79	
	£	£	£	
Equivalent in Sterling	244,5	243,5	251,9	
England—				
<i>Effective Services—</i>	208,8	206,3	186,2	Demands for stores were not as high as anticipated.
<i>Non-effective Services—</i>	23,6	24,0	23,0	
Total England . .	232,4	230,3	209,2	
GRAND TOTAL . .	476,9	473,8	461,1	

144. The excess of 1,27 awaits sanction of the Imperial Government.

## 47.—Military Works—Imperial

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
India (General)— Ordinary demands .	87,24	78,76	83,80	The provision under England having proved larger than was required, it was decided to utilize the surplus in India and a transfer of 4,80 was made. This transfer and additional grants given fully cover the excess of 5,04.  Out of the difference of 2,79, 2,73 was transferred from the Indian to the English grant. With this and other modifications the grant in India stood at 28,57 at close of the year and the lapse on this figure was 9.
Special demands .	13,08	31,27	28,48	
Re-organisation .	25,85	...	...	
	1,25,62	1,10,03	1,12,28	
Central Provinces—				
Ordinary . . .	4	8	6	
Special . . .	10	...	2	
Burma—				
Ordinary . . .	5,66	5,26	6,06	The excess under "ordinary" was partly due to expenditure on works for which provision was made during the year and partly to the transfer from "special" to "ordinary" of the grant and expenditure on account of Establishment and Tools and Plant.
Special . . .	1,99	1,28	22	
Eastern Bengal and Assam—				
Ordinary . . .	64	64	63	
Special . . .	5	...	11	
Bengal—				
Ordinary . . .	38	41	40	
United Provinces—				
Ordinary . . .	14	15	14	
Special . . .	—5	...	...	
Punjab—				
Ordinary . . .	1,89	92	1,28	Under "ordinary" the excess was due chiefly to additional departmental charges on works sanctioned under special demands, while under "special" the excess was due to construction of buildings for young stock at Sargodha and additional grants aggregating 51 were sanctioned. The excess over the modified grants was only 3.
Special . . .	78	56	79	
Madras—				
Ordinary . . .	74	74	77	
Special . . .	6	..	2	
Bombay—				
Ordinary . . .	90	83	85	
Total { Ordinary .	97,63	87,73	93,93	
Special .	15,96	33,11	29,64	
Re-organiza- tion.	25,85	...	...	
Total India in Rupees	1,38,94	1,20,84	1,23,57	
Equivalent in Sterling.	£ 926,3	£ 805,6	£ 823,8	
England . . .	41,1	50,0	34,5	Please see details under India (General). With the modifications mentioned the net lapse under England was £25,0. Excess over estimate only £2,700.
Total including Eng- land.	967,4	855,6	858,3	

145. The original grant to Punjab for ordinary Military works expenditure was 92. Additional grants amounting to 27 were given later and included 11 transferred from the grant for Special demands to meet the cost of Establishment and Tools and Plant in connection with buildings at Sargodha. An additional grant of 33 was given under "Special" for these buildings.

## 47A.—Special Defences.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
	R	R	R	
India (General)	2,55	1,79	88	The decrease as compared with the actuals of the previous year is due to the programme sanctioned for special defence works nearing completion. The lapse on the estimate was due to the reduction of grants for armaments.
	£	£	£	
Equivalent in Sterling.	17,0	11,9	5,5	
England	12,0	16,0	28,1	The Accounts of 1909-10 include a payment of £10,000 to the War Office for which no provision was made in the Budget Estimate. On the other hand £2,889 was transferred to "Advances Recoverable" in respect of the moiety recoverable from the Imperial Government of expenditure in connection with defence works at Aden.
Total including England.	29,0	27,9	28,6	



## RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

## 48.—State Railways—Capital.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Principal lines under construction.</i>				
Allahabad-Bai Bareilly Cawnpore.	...	...	6,70	The construction of this railway having been decided upon late in the year, expenditure on it was provided for only in the Revised Estimates.
Balau-Sitapur	2,12	2,00	13,25	The increase of 23,17 compared with the Budget Estimate was due to the construction of these Railways having been carried on more vigorously than was contemplated at the time of the preparation of the Budget Estimate. This was provided for in the Revised Estimates to the extent of 27,00.
Boni-Sitapur	5,21	2,00	13,92	
Itarsi-Nagpur	9,79	27,50	20,82	The lapse of 6,68 on the Budget Estimate, was due to a smaller programme of works having been undertaken than was contemplated in the Budget Estimate.
Shorkot Road Chichoki	11,22	15,05	18,60	The increase of 3,55 on the Budget Estimate was due to larger outlay having been incurred under head "Rolling Stock" and "Ballast and Permanent-way" and to an increase in suspense balances. The excess expenditure was chiefly in England and was provided for in the Revised Estimate.
Thal-Parachinar Railway and Kohat-Thal Conversion.	-84	...	-5,77	This has been abandoned indefinitely and the actuals represent the credits on account of the transfer of stores at debit of the line, to the North Western Railway, which were not taken into account when framing the Budget Estimate.
Lower Ganges Bridge Project.	49	25,00	34,75	The excess of 9,75 on the Budget Estimate occurs mainly under plant, general charges, bridge work, land and suspense, additional funds having become available during the year.
Southern Shan States.	...	...	2,62	The construction of these Railways having been decided upon late in the year, funds to the extent of 3,00 were provided in the Revised Estimate.
Trans-Indus (Kalabagh Bannu.)	...	...	1,02	
<b>TOTAL</b>	<b>27,99</b>	<b>71,55</b>	<b>1,05,91</b>	
<i>Principal Open Lines.</i>				
Agra-Delhi Chord	18	6,53	4,04	Out of the lapse of 2,49, 1,98 was surrendered before the close of the year.
Assam Bengal, Part I	-24	52	88	The increase of 1,13 compared with the actuals of the previous year is due, partly to the cost of land originally debited to capital account, Part II, being written back to this head and to the write back of sale-proceeds of relinquished land for the Noakhali Bengal Railway to head "XXVIII—Subsidized Companies—sale of land" and also to a reduction in the credits afforded in 1909-10 for relinquished land. The excess of 88 over the Budget Estimate is due to the adjustment of the special items mentioned above which were not provided for in the Budget Estimate.
Assam Bengal, Part II	34,16	34,58	40,79	The excess of 6,21 compared with the Budget Estimate, is due to additional requirements arising during the year for which funds were available. The excess over the Revised Estimate was 45.
Baran-Kotah	10,51	1,30	1,39	The excess of 9 over the Budget Estimate is small and calls for no remarks. The decrease of 9,12 compared with the actuals of the previous year is due to the construction of the Railway having been completed during the last year.
<b>Carried over</b>	<b>44,61</b>	<b>42,93</b>	<b>47,10</b>	



## RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

## 48.—State Railways—Capital—contd.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Brought forward .	44,61	42,93	47,10	
Bombay, Baroda and Central India .	57,24	77,00	71,75	The decrease of 5,25 compared with the Budget Estimate occurred chiefly under head "Land," due to delay in the acquisition of land for certain works for which provision was made in the Budget Estimate, and under head "Ballast and permanent way" due to certain works provided for in the Budget Estimate, not having been carried out during the year. The increase of 14,51 compared with the actuals of the previous year is due partly to heavy payments for land acquired for extensions at Bandra, quadrupling the line between Bandra and Bhaynder and remodelling the station yard at Ahmedabad and partly to the construction of additional coaching and goods stock in 1909-10.
Burma Railway .	2,05,00	...	...	Capital transactions of this Railway are accounted for under head "Capital account of Indian Railway Companies" and the actuals of the preceding year, represent the advances by Government adjusted under head "48" during 1908-09.
Burma Railway Extensions.	26,28	9,00	6,32	The lapse of 2,68 on the Budget Estimate occurs chiefly under head "Ferries" due to provision for a ferry steamer not having been utilized and to works not having been undertaken as anticipated, and under head "Ballast and Permanent way" due to the failure of ballast contractors. The decrease of 19,94 compared with the actuals for the preceding year, is due to the construction of the Extensions having been completed in 1908-09.
Coonoor-Ootacamund .	6,55	6,57	4,79	The lapse of 1,78 on the Budget Estimate occurred chiefly under "Rolling Stock" due to the non-receipt of English materials. The decrease of 1,76 compared with last year's actuals is consequent upon a smaller programme of works due to the line having been completed.
Dhone Kurnool	3,63	10	93	The excess of 93 over the Budget Estimate is due to requirements having been underestimated. The decrease of 2,70 compared with the outlay of the previous year is due to the line having been completed and opened for traffic during the year 1908-09.
Eastern Bengal	81,97	95,76	1,04,45	The increase of 8,69 compared with the Budget Estimate is due to a more extensive programme of works having been carried out than contemplated in the Budget Estimate. The Revised Estimates provided for additional grants of 5,93.
East Indian	1,93,55	2,05,17	1,46,36	The lapse of 58,81 compared with the Budget Estimate is due to the reduction in suspense balances mainly under Stores and Workshop Suspense. The outlay of the year is less than that of the previous year by 46,99 composed of an increase of 40,74 under final heads and receipts on Capital account and a decrease of 87,73 in the charges under suspense, the result of special efforts taken by all Departments to reduce the stocks of working stores. The increase under final heads was due to heavier expenditure on "Lines under construction" during the year under review, and also to an adjustment of 26,20 in connection with debits to Capital on account of substantial improvements in renewals of Rolling Stock from 1900 to 1906. The grants were reduced during the year by 53,03.
Great Indian Peninsula	1,72,78	1,40,12	-1,68	The saving of 1,41,80 compared with the Budget Estimate, is due to the provision for additional Rolling Stock and other works not having been utilized. The reserve in the Budget for un-sanctioned and unforeseen works also was not required and there were heavy adjustments in connection with the transfer of a share of the Capital cost of Rolling stock to the Indian Midland Railway. There was also less expenditure on English Stores than had been budgetted for.
Carried over	7,91,59	5,76,65	3,80,22	



## RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

48.—State Railways—Capital—*contd.*

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officers' Explanation.
Brought forward	7,91.59	5,76.65	8,80.22	
Golakgunj-Gauhati	13.96	7.10	10.29	The excess of 3.19 on the Budget Estimate is mainly due to higher expenditure under "Formation," "Ballast and Permanent-way" and "Ferries" than originally anticipated. The decrease of 3.67 compared with the actuals of the previous year, follows on the approaching completion of the line.
Jodhpur-Hyderabad (British Section).	--1.23	1.50	91	The lapse of 59 on the Budget Estimate is due to certain works provided for in the Budget Estimate not having been carried out.
Katihar-Godagari	14.08	8.48	7.01	The excess of 3.53 compared with the Budget Estimate is mainly due to expenditure on "Earth-work" and "Fencing" being greater than estimated for.
Madras and Southern Maharatta Railway.	9.16	...	4.88	Subsequent to June 1908, the capital transactions of this Railway are all being accounted for under head "Capital account of Indian Railway Companies" and consequently no Budget provision was made under head "48." The actuals for the year under review are composed of advances by Government aggregating 3.88 and land charges aggregating 1.00, incurred in respect of the Madras Section, North-East Line, prior to 1st January 1908, which have now been adjusted under head "48."
Nagda-Muttra	69.61	25.17	21.48	The lapse of 3.69 on the Budget Estimate is due to a smaller programme of works having been carried out than contemplated and of this 2.60 was surrendered in the Revised Estimates. The decrease of 48.13 compared with the actuals of the preceding year is consequent upon the completion of the line.
North-Western	2,68.71	2,86.59	2,45.89	The lapse of 41.20 on the Budget Estimate is chiefly due to the outlay in England not having been so large as anticipated. The decrease of 1,23.32 compared with the actuals of the preceding year was due mainly to less outlay incurred on Rolling Stock and to a heavy reduction in suspense balances during the year under review.
Ondh and Rohilkhand.	56.99	60.01	46.01	The saving of 14.00 compared with the Budget Estimate is made up of lapses under both Final and Suspense Heads which are due to shorter outlay on Rolling Stock and on London Stores, respectively, than was anticipated in the Budget Estimate. The decrease of 10.98 compared with the actuals of the previous year is due to the completion of the construction of new Rolling Stock commenced in 1908-09, and of certain works under head "Station and Buildings" which were in full progress in the previous year.
Rajputana-Malwa System.	48.02	40.00	47.35	The excess of 7.35 on the Budget Estimate was due chiefly to the credits for stores issues for Revenue purposes having fallen far below the Budget Estimate. The difference compared with the last year's actuals is small and calls for no remarks.
South Indian	29.61	48.52	49.11	The difference compared with the Budget Estimate is small and calls for no remarks. The increase of 19.50 compared with the previous year's actuals is due to a more extensive programme of works having been carried out during the year under review.
Carried over	14,00.50	10,49.02	8,12.65	

## RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

## 48—State Railways—Capital—contd.

Province.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
Brought forward	14,00,50	10,49,02	8,12,55	The lapse of 5,84 on the Budget Estimate was due to less withdrawals from stores and a smaller expenditure on works than anticipated.
Tirhoot and Extensions	13,58	15,66	9,82	
Tinnevely-Quilon (British Section).	8	12	7	
Tinnevely-Quilon (Native State Section).	-10	13	-1	
<b>TOTAL</b>	<b>14,14,01</b>	<b>10,64,93</b>	<b>8,22,53</b>	
Other Railways	1,13	2,64	1,37	
Stores and Reserve	-19,90	...	16,43	
<b>GRAND TOTAL</b>	<b>14,23,23</b>	<b>11,39,12</b>	<b>9,48,24</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Equivalent in Sterling	9,488,2	7,594,1	6,321,6	
Charged in England	3,329,6	2,256,3	2,097,0	
Ditto. India	6,158,6	5,337,8	4,224,6	

## Capital of Indian Railway Companies.

	India, 1909-10.		England, 1909-10.		Total, 1909-10.	
	Budget.	Accounts.	Budget.	Accounts.	Budget.	Accounts.
	£	£	£	£	£	£
<b>ASSISTED COMPANIES—</b>						
Assam-Bengal	+120,0	+137,7	-120,0	-137,7	...	...
Bengal-Nagpur	-731,2	-504,5	-533,3	-531,3	-1,264,5	-1,035,8
Burma	-197,0	-121,1	-203,7	-213,0	-403,7	-334,1
Indian Midland	-122,9	-339,4	-1,5	-3,2	-124,4	-342,6
Lucknow-Bareilly	-43,0	+39,9	-23,3	-6,7	-66,3	+33,2
Madras and Southern Mahratta	-12,5	+94,5	-533,3	-480,5	-545,8	-386,0
	-986,6	-692,9	-1,418,1	-1,422,4	-2,404,7	-2,115,3
<b>BRANCH LINE COMPANIES—</b>						
Ahmedabad-Parantij	...	-1	...	...	...	-1
Hardwar-Dehra	...	-9	...	...	...	-9
Mymensingh-Jamalpur- Jagannathgunj	...	-2,2	...	...	...	-2,2
Ahmedabad-Dholka	...	-7	...	...	...	-7
Tapti Valley	...	-2	...	...	...	-2
Amritsar-Patti	-1,6	-3,8	...	...	-1,6	-3,8
Patti-Kasur	...	-1,4	...	...	...	-1,4
Idar Road-Brahmakhed	...	+4,4	...	...	...	+4,4
	-1,6	-4,9	...	...	-1,6	-4,9
<b>Total</b>	<b>-988,2</b>	<b>-697,8</b>	<b>-1,418,1</b>	<b>-1,422,4</b>	<b>-2,406,3</b>	<b>-2,120,3</b>

**RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.****Capital of Indian Railway Companies—contd.**

147. As explained in former reports, these are all net sums representing excess of deposits with Government on account of Capital raised by the Companies over withdrawals, or *vice versa*. The Indian figures represent the difference between the advances taken by the Companies and the credits received chiefly on account of stores used on Revenue account. The English figures represent the difference between the Capital deposited by the Companies with the Secretary of State and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations, but the following general explanations are furnished :—

148. In England under Assisted Companies the actual Capital receipts from, and payments on Capital account, to Railway Companies, amounted to £2,0 and £1,424,4, respectively, against the Budget provisions of £3,492,7 and £4,910,8, the difference being due chiefly to Debentures, aggregating £3,461,4 having been renewed instead of being replaced by fresh Capital as anticipated.

149. The variations in Indian figures compared with the Budget Estimate are explained below :—

*Assam-Bengal Railway.*—The excess credit of £17,7 is due to increased expenditure in England in consequence of the discharge of certain Debentures.

*Bengal-Nagpur Railway.*—Lapse of £226,7 was due chiefly to the postponement of many works originally provided for.

*Burma Railways.*—Lapse of £75,9 was due chiefly to earthwork and brick manufacture having been delayed owing to the unusually late termination of rains in the year 1909, to unavoidable delay in completing the estimate and elaborating designs in regard to work of removal to Myitgne of the carriage and wagon portion of the general workshops, and to the transfer of Extension Stores to open line as contemplated, not having been fully effected before the accounts for 1909-10 were closed. Delay also occurred in getting to work on the Pegu-Pyuntaza doubling, the remodelling of Pyuntaza and on the Malagon-Dowbong line.

*Indian Midland Railway.*—Excess of £216,5 was due chiefly to the increase during the year in the allotment for proportion of cost of Rolling Stock debitable to the Indian Midland Railway.

*Lucknow-Bareilly Railway.*—Lapse of £82,9 was due mainly to expenditure on the workshops at Shahamatganj, Sardah Bridge, Sonaripur-Ramnagar Ghat Extension and Capital share of relaying, provided for in the Budget, being actually met from the Joint Debenture Stock funds, also due to the expenditure on the Sardah Bridge and Sonaripur-Ramnagar Ghat Extension, which in the previous year was met from advances by the Secretary of State, having been refunded during the year under report from the Joint Debenture Stock funds.

*Madras and Southern Mahratta Railway.*—Lapse of £107,0 was due mainly to the provisions for local purchase of stores and cash requirements on account of works not having been fully utilized, and to the adjustment against the head "48.—State Railways—Construction" by credit to "Capital account of Indian Railway Companies" of the advances by Government, aggregating £25,9.

150. The Branch Line Companies deposit Capital in Government Treasuries and draw against these deposits for expenditure on construction according to requirements. During the year £52,4 was deposited and £57,3 withdrawn as against £69,4 and 71,0 provided in the Budget Estimate.

## RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

## 49.—Irrigation Works.

Provinces.	Accounts, 1908-09.	Budget, 1909-10.	Accounts, 1909-10.	Local Account Officer's Explanation.
<i>Imperial.</i>	R	R	R	
Burma . . . .	12,33	14,19	11,77	The lapse was due to difficulty in aligning water courses and insufficient labour supply on the Mandalay Canal, to outbreak of cholera and plague which retarded progress on the Shwebo Canal, to delay in the preparation of estimates in connection with the Mon Canals and to late receipt of the revised project estimate of the Yeu Canal.
Central Provinces . .	...	...	2,08	Represents expenditure on the Asola-Mendha Tank for which provision was made under "35.—Protective Works." The tank was transferred to the category of "Productive" works after the close of the year.
United Provinces . .	4,94	7,67	5,45	Charges for land acquired were not fully adjusted and work on the Hathras Branch was restricted owing to re-alignment. The original grant was reduced by 1,51 during the year.
Punjab . . . .	95,54	95,81	1,06,02	Additional grants amounting to 11,68 net, were given to meet the expenditure on the Upper Chenab, Upper Jhelum and Lower Bari Doab Canals on which work was in full swing. The lapse on the modified grant was 1,47.
North-West Frontier .	11,49	14,00	16,42	Work on the Upper Swat River Canal being fairly advanced, additional grants amounting to 2,38 were given during the year.
Madras . . . .	11,82	11,38	8,65	The Siddapur Tank was transferred to the category of "Minor works." Executive officers found also that they could not fully spend their grants and 2,70 was surrendered.
Bombay . . . .	2,42	2,00	1,99	
Total India in Rupees	1,38,54	1,45,05	1,52,38	
	£	£	£	
Equivalent in Sterling.	928,6	967,0	1,015,9	
England . . . .	59,5	33,0	36,5	Additional grants were given to Punjab (7). North-West Frontier (3).
Total including England.	983,5	1,000,0	1,052,4	

151. The Budget Estimate was prepared for a total expenditure (India and England) of Rs 1,50,00 and an addition of Rs 10,00 was made during the year. The expenditure fell short of the modified grant by 2,15. The most important lapses were 2,18 in the Punjab, 92 in Burma and 86 in the United Provinces. On the other hand the expenditure (2,08) on the Asola-Mendha Tank in the Central Provinces was not covered by an allotment of funds, the expenditure having been passed against the provision under "35.—Construction of Protective Irrigation Works"; and transferred to "49.—Irrigation" after the close of the year.

## DEBT HEADS.

152. It has been customary to include the Debt and Deposit Heads in this report and work out the total transactions of the year. These heads, however, are not the subject of Appropriation Audit and I venture therefore to omit details and deal with them very briefly.

153. **Permanent Debt.**—The net result of the transactions under this head was +£10,408,4 as compared with an estimate of +£4,182,4. The difference was due mainly to the issue of 7½ millions India stock in January 1910 not having been provided for in the Estimate; out of this issue £6,370,0 was received during the year. £2,699,6 was received on account of the issue of February 1909 against an estimate of £2,823,7, a correspondingly larger amount having been received in 1908-09. SECTION O.

154. **Unfunded Debt.**—The net result was +£783,2 against an estimate of £853,5. Saving Bank transactions which form the bulk of the transactions under this head did not grow to the extent anticipated. SECTION P.

155. **Deposits and Advances.**—The net result of the transactions under this head was +£4,274,0 as compared with an estimate in the Budget of +£602,6. The difference occurred largely in England chiefly under the Gold Standard Reserve. In India the main fluctuations occurred under the heads "Provincial balance" and "Appropriation for Reduction of Debt" which are merely *per contra* entries against provisions in the revenue account. The difference between Budget and actuals is only a worseness of £40,5 or 6 lakhs. Deposits of District funds were over-estimated and there are considerable variations under individual heads, but in the aggregate, considering the magnitude of the transactions the agreement was close. SECTION Q.

## 156. Imperial Loans and Advances—

SECTION R.

	Rupees		Sterling	
	Budget.	Actuals.	Budget.	Actuals.
Cr. . .	34,37	46,90	229,2	312,7
Dr. . .	41,58	23,35	277,2	155,7
Net . .	-7,21	+23,55	-48,0	+157,0

A lump provision of 20,00 for further advances to Native States was not used and recoveries exceeded anticipations, in "India" from Kotah, Karauli, Banswara and Shahpura and in Bombay from the Kathiawar States.

## 157. Provincial Loans and Advances—

SECTION R.

	Rupees		Sterling	
	Budget.	Actuals.	Budget.	Actuals.
Cr. . .	2,27,98	2,62,43	1,519,9	1,749,5
Dr. . .	1,78,44	1,64,62	1,189,6	1,097,5
Net . .	+49,54	+97,81	+330,3	+652,0

In the main the improvement as compared with Budget is due to favourable agricultural conditions which led both to a reduction in advances and to larger repayments. In several provinces the provisions for loans to Municipalities also proved excessive.

158. **Loans to Local Boards for Railway construction.**—No transactions were anticipated. The outstanding loans were those to the Tanjore and Kristna District Boards. The former repaid R26 or £1,8, the latter R64 or £4,3. The net result was thus +£6,1. SECTION S.

159. **Remittances.**—The net figure under this head is the resultant of very large transactions. The actual figure is +£286,3 against -£26,3 estimated. SECTION T.

DEBT HEADS—*contd.*

The difference is mainly in connection with Remittance transactions between Civil and the Public Works Department the large *plus* under which [£292,8] indicates an exceptional amount of outstanding cheques.

SECTION U:

## 160. Secretary of State's Bills—

	Budget.	Accounts.
	£	£
Drawings . . . . .	16,200,0	18,006,6
Payments . . . . .	16,064,3	18,796,6
Net . . . . .	+135,7	-790,0

In addition to the drawings shown above £320,0 representing telegraphic transfers issued against gold in transit from Egypt and Australia and included in the drawings for April 1910 in the Home Accounts were paid in India in 1909-10. The heavier drawings were due to better demands for Bills and transfers and were meant partly to cover the requirements for 1910-11.

The payment account of the year is as follows :—

	£	R
Bills of 1908-09 outstanding on 1st April 1909 . . . . .	636,7	96,03
Bills drawn in 1909-10 including £320,0 specially mentioned above . . . . .	18,326,6	27,38,62
TOTAL BILLS FOR PAYMENT . . . . .	18,963,3	28,34,65
Bills paid in 1909-10 . . . . .	18,796,6	28,09,77
Bills outstanding on 1st April 1910 . . . . .	166,7	24,88

## Section V.—CASH BALANCE.

	Budget.	1909-10.	Accounts.
<b>BALANCE ON 1st APRIL 1909—</b>	£		£
India . . . . .	10,232,6		10,235,8
England . . . . .	7,698,0		8,453,7
<b>TOTAL</b>	<b>17,930,6</b>		<b>18,689,5</b>
<b>BALANCE ON 31st MARCH 1910—</b>			
India . . . . .	12,262,5		12,295,4
England . . . . .	3,328,7		15,809,6
<b>TOTAL</b>	<b>15,591,2</b>		<b>28,105,0</b>
Decrease (+) or decrease (—) of balance on 31st March 1910	—2,339,4		+9,415,5

161. The above difference is distributed between India and England in the following proportions :—

	Budget.	1909-10.	Accounts.
	£		£
India . . . . .	+2,029,9		+2,069,6
England . . . . .	—4,369,3		+7,355,9
<b>TOTAL</b>	<b>—2,339,4</b>		<b>+9,415,5</b>

Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of £11,754,9. The variations which brought about this result are as follows :—

	Better.	Worse.
	£	£
Imperial surplus . . . . .	375,7	...
Provincial surplus . . . . .	1,094,6	...
Decrease in the Expenditure of Railway and Irrigation Capital not charged to Revenue . . . . .	1,632,4	...
Increase under Permanent Debt . . . . .	6,226,0	...
Increase in the receipts under Appropriation for Reduction, etc. . . . .	179,7	...
Decrease in the Deposits of Savings Bank . . . . .	...	66,6
Decrease under Deposits of Local Fund . . . . .	...	180,1
Increase under Gold Standard Reserve . . . . .	2,540,3	...
Decrease under Advances . . . . .	...	291,6
Increase under Suspense . . . . .	58,3	...
Increase under Departmental and Judicial Deposits . . . . .	235,3	...
Net increased repayments under Loans and Advances by Imperial Government . . . . .	205,0	...
Net increased repayments Do. Do. Provin. . . . .	321,7	...
Decrease in the balance of Secretary of State's Bills remaining unpaid at the end of the year . . . . .	...	927,7
Increase in the receipts under Remittances . . . . .	312,6	...
Minor variations . . . . .	89,3	...
	<b>13,220,9</b>	<b>1,466,0</b>
<b>Net Better</b>	<b>11,754,9</b>	

R. W. GILLAN,

Comptroller and Auditor General.

The 14th March 1911.



Accounts . . . . .	1908-1909.
Budget Estimates . . . . .	1909-1910.
Accounts . . . . .	1909-1910.

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## General Statement of

	For details, vide Abstract.	RECEIPTS.		
		ACCOUNTS, 1908-9.	BUDGET ESTI- MATE, 1909-10.	ACCOUNTS, 1909-10.
		£	£	£
<b>Revenue—</b>				
Principal Heads of Revenue—				
Land Revenue . . . . .	A	19,759,000	20,898,800	21,332,141
Opium . . . . .	"	5,884,788	4,416,000	5,534,683
Salt . . . . .	"	3,276,159	3,320,000	3,319,518
Stamps . . . . .	"	4,344,156	4,474,500	4,548,804
Excise . . . . .	"	6,389,628	6,782,000	6,537,854
Customs . . . . .	"	4,832,264	5,025,400	4,965,118
Other Heads . . . . .	"	4,808,480	4,912,900	4,852,257
<b>TOTAL PRINCIPAL HEADS</b>		<b>49,294,535</b>	<b>49,859,600</b>	<b>51,089,875</b>
Interest . . . . .	"	987,325	1,018,300	1,184,343
Post Office . . . . .	"	1,825,620	1,963,800	1,927,229
Telegraph . . . . .	"	978,097	950,100	902,851
Mint . . . . .	"	102,654	147,700	125,863
Receipts by Civil Departments . . . . .	"	1,145,977	1,158,400	1,146,075
Miscellaneous . . . . .	"	575,705	621,000	705,888
Railways Net Receipts . . . . .	"	9,958,041	13,184,400	12,445,378
Irrigation . . . . .	"	3,558,002	3,550,800	3,660,156
Other Public Works . . . . .	"	287,938	294,100	268,786
Military Receipts . . . . .	"	1,047,641	1,655,200	1,136,961
<b>TOTAL REVENUE</b>		<b>69,761,535</b>	<b>73,750,900</b>	<b>74,593,495</b>
<b>DEFICIT</b>		<b>3,787,710</b>	.....	.....
<b>TOTAL</b>		<b>73,499,245</b>	<b>73,750,900</b>	<b>74,593,495</b>

*Accounts and Estimates.*

	For details, vide Abstract.	DISBURSEMENTS.		
		ACCOUNTS, 1908-9.	BUDGET ESTIMATES, 1909-10.	ACCOUNTS, 1909-10.
<b>Expenditure—</b>		£	£	£
Direct Demands on the Revenues . . . . .	B	8,742,487	8,660,200	8,859,590
Interest . . . . .	"	1,966,832	1,996,600	2,115,045
Post Office . . . . .	"	1,896,753	1,916,600	1,927,562
Telegraph . . . . .	"	1,028,073	1,063,300	992,433
Mint . . . . .	"	192,129	106,000	143,758
Salaries and Expenses of Civil Departments . . . . .	"	14,488,681	14,526,200	14,185,968
Miscellaneous Civil Charges . . . . .	"	4,910,013	4,785,200	4,807,694
Famine Relief and Insurance . . . . .	"	1,845,179	1,000,000	1,000,000
Railway Interest and Miscellaneous Charges . . . . .	"	11,200,291	11,697,300	11,620,456
Irrigation . . . . .	"	2,949,179	3,027,700	3,053,857
Other Public Works . . . . .	"	4,496,342	4,243,200	4,137,151
Military Services . . . . .	"	20,650,629	20,708,200	20,240,284
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .</b>		<b>74,166,588</b>	<b>73,720,500</b>	<b>73,092,818</b>
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year . . . . .	"	202,158	99,700	894,036
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances . . . . .	"	869,501	300,200	.....
<b>TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .</b>		<b>73,499,245</b>	<b>73,520,000</b>	<b>73,986,854</b>
Surplus . . . . .	"	.....	230,900	806,641
<b>TOTAL . . . . .</b>		<b>73,499,245</b>	<b>73,750,900</b>	<b>74,593,495</b>

## General Statement of

	For details, vide Abstract.	RECEIPTS.		
		ACCOUNTS, 1898-99.	BUDGET ESTI- MATE, 1909-10.	ACCOUNTS, 1909-10.
		£	£	£
Surplus . . . . .	C	...	230,900	608,641
<b>Railway and Irrigation Capital not charged to Revenue—</b>				
Capital raised through Companies towards outlay on State Railways (Net) . . . . .	"	4,278,547	2,400,000	2,459,426
Capital subscribed by Native States towards outlay on State Railways . . . . .	"	...	...	66,667
Profits on Rupee Coinage appropriated to Railway Construction . . . . .	"	51	...	...
Capital raised and deposited by Railway Com- panies (Net) . . . . .	"	1,020,306	69,300	...
<b>Debt, Deposits, and Advances—</b>				
Permanent Debt (Net Incurred) . . . . .	"	5,683,956	4,182,400	10,468,347
Temporary Debt (Net incurred) . . . . .	"	5,000,000	...	...
Unfunded Debt (Net Incurred) . . . . .	"	251,421	853,500	783,154
Deposits and Advances (Net) . . . . .	"	...	602,600	4,274,012
Loans and Advances by Imperial Government (Net Repayments) . . . . .	"	396,209	...	157,027
Loans and Advances by Provincial Government (Net Repayments) . . . . .	"	...	330,800	652,053
Capital Account of Local Boards . . . . .	"	5,847	...	6,083
Remittances (Net) . . . . .	"	...	...	2,286,264
Secretary of State's Bills drawn . . . . .	"	12,423,939	16,200,000	18,006,586
<b>TOTAL RECEIPTS</b> . . . . .		<b>29,010,269</b>	<b>24,869,000</b>	<b>37,706,263</b>
Balance on 1st April—India . . . . .	"	12,851,723	10,232,623	10,235,827
" " England . . . . .	"	5,738,489	7,697,999	8,453,715
<b>GRAND TOTAL</b> . . . . .		<b>47,600,481</b>	<b>42,799,612</b>	<b>56,395,805</b>

*Accounts and Estimates—concluded.*

	For details, vide Abstract.	DISBURSEMENTS.		
		ACCOUNTS, 1908-09.	BUDGET ESTI- MATE, 1909-10.	ACCOUNTS, 1909-10.
		£	£	£
DEFICIT . . . . .		3,787,710	...	...
<b>Railway and Irrigation Capital not charged to Revenue—</b>				
Outlay on Irrigation Works . . . . .	C	983,489	1,000,000	1,052,849
Outlay on State Railways . . . . .	"	9,488,168	7,594,100	8,321,617
Outlay on Railway Companies (Net) . . . . .	"	562,618	2,475,700	2,117,982
Capital raised and deposited by Railway Companies . . . . .	"	...	...	2,216
<b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS . . . . .</b>	"	11,034,270	11,069,800	9,494,164
<b>Debt, Deposits, and Advances—</b>				
Deposits and Advances (Net) . . . . .	"	1,085,718	...	...
Loans and Advances by Imperial Government (Net Advances) . . . . .	"	...	48,000	...
Loans and Advances by Provincial Governments (Net Advances) . . . . .	"	944,407	...	...
Remittances (Net) . . . . .	"	277,008	26,300	...
Secretary of State's Bills paid . . . . .	"	11,831,826	16,064,300	18,796,592
<b>TOTAL DISBURSEMENTS . . . . .</b>		23,910,939	27,208,400	28,296,756
Balance on 31st March—India . . . . .	C	10,235,827	12,262,523	12,295,428
" " England . . . . .	"	8,453,715	3,328,689	15,809,618
<b>GRAND TOTAL . . . . .</b>		47,600,481	42,799,612	56,395,802

## Abstract A.—Details

HEADS OF REVENUE.		ACCOUNTS, 1908-9.					Number of items.
		INDIA (RUPEE FIGURES).		Total (converted into £ at Rs 15 = £1).	England.	Total.	
		Imperial.	Provincial.				
		₹	₹	£	£	£	
—Principal Heads of Revenue—		10,21,48,886	19,42,37,212	19,759,060	...	19,759,060	1
I.—Land Revenue . . . . .		8,82,71,824	...	5,884,788	...	5,884,788	2
II.—Opium . . . . .		4,01,42,387	...	3,276,159	...	3,276,159	3
III.—Salt . . . . .		3,30,35,262	3,21,07,078	4,344,156	...	4,344,156	4
IV.—Stamps . . . . .		4,88,53,750	4,00,00,061	6,389,628	...	6,389,628	5
V.—Excise . . . . .		61,768	79,42,153	533,595	...	533,595	6
VI.—Provincial Rates . . . . .		7,24,83,965	...	4,832,264	...	4,832,264	7
VII.—Customs . . . . .		1,29,73,392	1,08,27,695	1,553,419	...	1,553,419	8
VIII.—Assessed Taxes . . . . .		1,30,63,160	1,24,50,241	1,700,894	...	1,700,894	9
IX.—Forest . . . . .		58,165	64,05,680	430,936	...	430,936	10
X.—Registration . . . . .		88,44,542	...	589,636	...	589,636	11
XI.—Tributes from Native States . . . . .							
TOTAL		42,89,56,901	31,04,61,120	49,294,535	...	49,294,535	12
		96,89,078	35,70,988	897,737	69,588	967,325	13
B.—XII.—Interest—							
XIII.—Post Office . . . . .		2,73,84,300	...	1,825,620	...	1,825,620	14
C.	XIV.—Telegraph . . . . .	1,45,69,059	...	971,271	6,826	978,097	15
	XV.—Mint . . . . .	15,39,806	...	102,654	...	102,654	16
D.—Receipts by Civil Departments—							
XVI.—Law and Justice { Courts of Law . . . . .		2,40,834	39,60,891	280,117	...	280,117	17
{ Jails . . . . .		3,09,378	33,84,124	246,234	...	246,234	18
XVII.—Police . . . . .		1,13,490	22,58,354	158,123	...	158,123	19
XVIII.—Ports and Pilotage . . . . .		...	20,99,816	139,988	...	139,988	20
XIX.—Education . . . . .		26,388	23,50,065	158,430	...	158,430	21
XX.—Medical . . . . .		8,643	8,24,448	55,589	1,010	56,549	22
XXI.—Scientific and other Minor Departments . . . . .		1,85,760	13,94,894	105,377	1,159	106,536	23
TOTAL		8,84,523	1,62,72,594	1,143,808	2,169	1,145,977	24
E.—Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc. . . . .		12,56,434	6,22,542	125,265	69,746	195,011	25
XXIII.—Stationery and Printing . . . . .		6,96,052	7,37,468	95,568	...	95,568	26
XXIV.—Exchange . . . . .		...	...	...	...	...	27
XXV.—Miscellaneous . . . . .		12,33,148	25,57,956	252,740	32,386	285,126	28
TOTAL		31,85,634	39,17,966	473,573	102,132	575,705	29
F.—Railways—							
XXVI.—State Railways (Gross Receipts) . . . . .		40,18,64,328	99,592	26,797,595	2,293	26,799,888	30
DEDUCT.—Working Expenses . . . . .		24,88,02,040	80,460	16,592,200	...	16,592,200	31
Surplus profit paid to Companies, etc. . . . .		48,13,330	...	320,889	...	320,889	32
NET RECEIPTS		14,82,48,958	18,632	9,884,506	2,293	9,886,799	33
XXVII.—Guaranteed Companies (Net Traffic Receipts) . . . . .		—14,410	...	—961	...	—961	34
XXVIII.—Subsidized Companies (Government share of surplus profits and Repayment of Advances) . . . . .		2,39,585	...	15,972	58,231	72,203	35
TOTAL		14,84,74,124	18,632	9,899,517	58,524	9,958,041	36
J.—Irrigation—							
XXIX.—Major Works:							
Direct Receipts . . . . .		1,38,75,417	1,96,38,989	2,247,624	...	2,247,624	37
Portion of Land Revenue due to Irrigation . . . . .		1,41,84,688	21,80,980	1,091,044	...	1,091,044	38
XXX.—Minor Works and Navigation . . . . .		8,75,787	24,14,220	219,334	...	219,334	39
TOTAL		2,89,35,892	2,44,34,189	3,558,002	...	3,558,002	40
K.—Other Public Works—							
XXXI.—Civil Works . . . . .		4,21,912	38,97,130	287,938	...	287,938	41
L.—Military Receipts—							
XXXII.—Army:							
Effective . . . . .		67,56,868	...	450,458	314,282	764,740	42
Non-Effective . . . . .		10,49,702	...	69,980	28,219	98,199	43
XXXIII.—Marine . . . . .		18,81,727	...	125,448	...	125,448	44
XXXIV.—Military Works . . . . .		8,88,805	...	59,254	...	59,254	45
TOTAL		1,05,77,102	...	705,140	342,501	1,047,641	46
TOTAL REVENUE		67,16,16,363	36,25,78,569	69,159,795	601,740	69,761,535	47

## of Revenue.

Number of Item.	BUDGET ESTIMATE, 1909-10.					ACCOUNTS, 1909-10.				
	INDIA (RUPEE FIGURES).		Total (converted into £ at Rs 15 = £1).	England.	Total.	INDIA (RUPEE FIGURES).		Total India (converted into £ at Rs 15 = £1).	England.	Total.
	Imperial.	Provincial.				Imperial.	Provincial.			
	₹	₹	₹	£	£	₹	₹	₹	£	£
1	12,44,85,000	18,90,46,000	20,898,800	...	20,898,800	12,26,20,294	19,78,52,827	21,382,141	...	21,382,141
2	8,62,40,000	...	4,416,000	...	4,416,000	8,30,20,245	...	5,534,689	...	5,534,689
3	4,98,00,000	...	3,320,000	...	3,320,000	4,97,92,767	...	3,319,518	...	3,319,518
4	3,40,58,000	3,30,82,000	4,474,500	...	4,474,500	3,45,30,827	3,36,33,720	4,548,304	...	4,548,304
5	5,18,38,000	4,98,92,000	6,782,000	...	6,782,000	5,00,08,332	4,80,59,470	6,537,854	...	6,537,854
6	29,000	79,89,000	534,500	...	534,500	30,015	80,58,338	539,223	...	539,223
7	7,53,81,000	...	5,025,400	...	5,025,400	7,44,76,760	...	4,965,118	...	4,965,118
8	1,32,29,000	1,05,43,000	1,585,200	...	1,585,200	1,30,60,802	1,03,23,661	1,558,994	...	1,558,994
9	1,89,19,000	1,29,95,000	1,794,300	...	1,794,300	1,83,67,481	1,26,63,312	1,735,366	...	1,735,366
10	60,000	65,76,000	442,400	...	442,400	60,964	63,94,896	439,377	...	439,377
11	87,98,000	...	586,500	...	586,500	88,24,007	...	588,307	...	588,307
12	48,77,85,000	31,01,09,000	49,859,800	...	49,859,800	44,98,62,094	31,64,86,019	51,089,875	...	51,089,875
13	90,21,000	46,18,000	908,900	109,400	1,016,300	1,02,44,011	50,04,826	1,016,569	167,754	1,184,343
14	2,94,57,000	...	1,963,800	...	1,963,800	2,89,08,431	...	1,927,229	...	1,927,229
15	1,41,77,000	...	945,100	5,000	950,100	1,34,79,856	...	898,657	4,194	902,851
16	22,10,000	...	147,700	...	147,700	18,89,298	...	125,953	...	125,953
17	2,76,000	88,60,000	275,700	...	275,700	2,58,954	41,41,125	293,339	...	293,339
18	3,16,000	35,94,900	260,700	...	260,700	2,96,930	31,53,394	230,155	...	230,155
19	1,16,000	21,31,000	149,800	...	149,800	1,28,917	21,65,333	148,950	...	148,950
20	...	21,06,000	140,400	...	140,400	...	21,01,249	140,083	...	140,083
21	27,000	24,55,000	165,500	...	165,500	29,595	24,58,540	165,875	...	165,875
22	9,000	8,25,000	55,600	900	56,500	8,403	8,52,705	57,407	828	58,235
23	1,49,000	14,50,000	1,06,600	1,200	107,800	2,67,946	13,47,447	107,893	1,745	109,438
24	8,98,000	1,64,21,000	1,154,300	2,100	1,156,400	9,92,745	1,61,59,793	1,143,502	2,573	1,146,075
25	12,83,000	6,15,000	126,500	65,000	191,500	11,86,550	7,10,253	126,453	65,633	192,086
26	6,31,000	6,97,000	88,600	...	88,600	6,62,454	7,67,399	95,324	...	95,324
27	...	...	...	...	...	6,67,215	...	44,481	...	44,481
28	21,30,000	27,98,000	327,900	13,000	340,900	12,45,212	41,46,272	359,432	14,565	373,997
29	40,84,000	41,10,000	543,000	78,000	621,000	37,61,431	56,23,924	625,690	80,198	705,888
30	43,76,33,000	1,00,000	29,182,200	200	29,182,400	43,37,59,622	95,895	28,923,701	200	28,923,931
31	23,61,78,000	99,000	15,747,900	...	15,747,900	24,31,18,578	96,194	16,214,318	...	16,214,318
32	62,58,000	...	350,200	...	350,200	48,37,249	...	322,483	...	322,483
33	19,62,62,000	1,000	13,084,200	200	13,084,400	18,58,03,795	-289	12,386,900	230	12,387,130
34	...	...	...	...	...	-724	...	-48	...	-48
35	2,08,000	...	13,500	36,500	50,000	2,20,641	...	14,700	43,587	58,296
36	19,64,65,000	1,000	13,097,700	36,700	13,134,400	18,60,23,712	-289	12,401,561	43,817	12,445,378
37	1,46,07,000	1,92,47,000	2,256,900	...	2,250,900	1,49,11,762	1,96,94,399	2,307,077	...	2,307,077
38	1,39,58,000	23,21,000	1,078,600	...	1,078,600	96,74,498	70,86,322	1,117,368	...	1,117,368
39	5,56,000	23,66,000	214,800	...	214,800	10,30,968	25,04,392	235,691	...	235,691
40	2,94,21,000	2,38,84,000	3,550,300	...	3,550,300	2,56,17,228	2,92,85,113	3,660,156	...	3,660,156
41	8,22,000	35,89,000	294,100	...	294,100	5,10,615	35,21,772	268,786	...	268,786
42	65,85,000	...	439,000	386,200	825,200	73,58,102	...	490,546	385,011	875,557
43	11,05,000	...	73,700	26,000	101,700	11,17,662	...	74,511	27,660	102,171
44	10,42,000	...	69,500	...	69,500	12,51,892	...	83,460	...	83,460
45	8,88,000	...	58,800	...	58,800	11,36,600	...	75,773	...	75,773
46	96,15,000	...	641,000	414,200	1,055,200	1,08,64,340	...	724,290	412,671	1,136,961
47	73,39,08,000	36,26,77,000	73,105,500	645,400	73,750,900	73,21,53,161	37,60,51,158	73,862,288	711,207	74,593,495



### Abstract B.—Detail.

HEADS OF EXPENDITURE.		ACCOUNTS, 1908-09.					Number of Items.
		INDIA (RUPEE FIGURES).		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	
		Imperial.	Provincial.				
		₹	₹	£	£	£	
<b>A.—Direct Demands on the Revenues—</b>							
1.—Refunds and drawbacks		28,98,706	10,85,152	265,591	...	265,591	1
2.—Assignments and Compensations		86,54,717	95,58,829	1,214,236	...	1,214,236	2
Charges in respect of Collection, viz:—							
3.—Land Revenue		38,46,282	5,09,55,736	3,853,468	484	3,853,952	3
4.—Opium (including cost of Production)		1,85,24,445	...	1,234,963	1,125	1,236,088	4
5.—Salt (including cost of Production)		51,22,891	...	341,536	1,582	343,108	5
6.—Stamps		—5,07,417	10,67,981	37,371	186,667	174,038	6
7.—Excise		30,29,404	28,26,638	390,403	149	390,552	7
8.—Provincial Rates		...	65,761	4,384	...	4,384	8
9.—Customs		31,32,958	...	208,864	159	209,023	9
10.—Assessed Taxes		1,92,939	1,80,585	25,568	...	25,568	10
11.—Forest		77,86,172	70,41,218	968,492	5,666	994,158	11
12.—Registration		16,766	34,60,373	231,809	...	231,809	12
<b>TOTAL</b>		5,26,97,863	7,62,52,273	8,596,675	145,812	8,742,487	13
<b>B.—Interest—</b>							
13.—Interest on Debt		3,56,18,964	1,21,26,476	3,188,029	5,286,565	8,409,594	14
Deduct—Amounts chargeable to Railways (a)		4,14,25,434	...	2,761,696	3,263,052	6,014,746	15
" Amounts chargeable to irrigation		47,87,745	88,87,829	908,888	108,989	1,017,327	16
Remainder chargeable on Ordinary Debt		—1,05,44,215	32,39,148	—4,87,005	1,924,524	1,437,519	17
14.—Interest on other Obligations		79,39,539	146	529,313	..	529,313	18
<b>TOTAL</b>		—26,04,676	32,39,294	42,308	1,924,524	1,966,832	19
15.—Post Office		2,76,29,469	...	1,841,964	54,769	1,896,758	20
16.—Telegraph		1,31,90,770	...	879,385	148,698	1,028,073	21
17.—Mint		24,21,989	...	161,466	30,663	192,129	22
<b>D.—Salaries and Expenses of Civil Departments—</b>							
18.—General Administration		91,77,085	1,09,42,900	1,841,399	353,434	1,094,833	23
19.—Law and Justice { Courts of Law		8,84,074	4,04,12,407	2,753,099	480	2,753,579	24
{ Jails		20,90,811	1,19,04,125	932,996	8	933,004	25
20.—Police		27,83,799	6,01,32,053	4,194,390	1,832	4,196,222	26
21.—Ports and Pilotage		...	87,78,294	251,586	212	252,098	27
22.—Education		8,63,804	2,42,37,559	1,673,424	8,911	1,682,335	28
23.—Ecclesiastical		17,90,147	...	119,948	789	120,082	29
24.—Medical		8,27,124	1,42,80,119	1,007,150	10,562	1,017,712	30
25.—Political		1,38,79,533	11,08,126	999,177	8,335	1,007,512	31
26.—Scientific and other Minor Departments		58,61,798	57,66,596	774,560	56,744	831,304	32
<b>TOTAL</b>		3,81,58,175	17,25,53,180	14,047,424	441,257	14,488,681	33
<b>E.—Miscellaneous Civil Charges—</b>							
27.—Territorial and Political Pensions		34,75,049	...	231,670	11,085	242,755	34
28.—Civil Furlough and Absentee Allowances		2,114	...	141	366,639	366,780	35
29.—Superannuation Allowances and Pensions		11,32,072	1,40,19,768	1,010,122	2,048,112	3,058,234	36
30.—Stationery and Printing		22,86,466	75,76,130	657,506	129,222	786,728	37
31.—Exchange		5,16,552	...	34,437	...	34,437	38
32.—Miscellaneous		8,61,978	49,08,796	384,718	36,361	421,079	39
<b>TOTAL</b>		62,74,219	2,65,04,689	2,318,594	2,591,419	4,910,013	40
<b>F.—Famine Relief and Insurance—</b>							
33.—Famine Relief		86,25,475	62,55,702	992,679	...	992,679	41
34.—Construction of Protective Railways		1,048	...	70	...	70	42
35.—Construction of Protective Irrigation Works		59,12,632	...	394,175	8,855	403,030	43
36.—Reduction or avoidance of Debt		...	37,50,000	250,000	...	250,000	44
<b>TOTAL</b>		1,45,39,155	1,00,05,702	1,386,324	8,855	1,345,179	45
Carried over		15,43,06,964	28,85,55,138	29,524,140	5,346,907	34,870,147	46

	ACCOUNTS, 1908-9.				BUDGET ESTIMATE, 1909-10.			
	INDIA.		England.	TOTAL.	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R15 = £1.			Amount in Rupees.	Equivalent in £ at R15 = £1.		
	₹	£	£	£	₹	£	£	£
(a) Included under the following heads:—								
State Railways interests on Debt.	3,75,81,606	2,502,107	3,033,889	5,535,946	3,83,77,000	2,558,500	3,188,000	5,697,100
Interests chargeable against Companies on Advance.	36,93,826	259,589	219,213	478,802	42,17,000	281,100	219,300	500,400
TOTAL	4,14,25,434	2,761,696	3,253,052	6,014,748	4,25,94,000	2,839,600	3,357,900	6,197,500

## of Expenditure.

Number of Item.	BUDGET ESTIMATE, 1909-10.					ACCOUNTS, 1909-10.									
	INDIA (RUPEE FIGURES).		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA (RUPEE FIGURES).		Total India (con- verted into £ at Rs 15 = £1).	England.	TOTAL.					
	Imperial.	Provincial.				Imperial.	Provincial.								
	R.	R.	£	£	£	R.	R.	£	£	£					
1	25,78,000	9,08,000	232,100	...	232,100	63,54,120	11,99,163	503,552	...	503,552					
2	85,54,000	94,72,000	1,201,700	...	1,201,700	85,50,905	98,14,789	1,224,380	...	1,224,380					
3	42,38,000	5,09,16,000	3,676,900	700	3,677,600	40,82,780	5,06,59,885	3,649,511	568	3,650,079					
4	1,63,58,000	...	1,090,500	900	1,091,400	1,66,40,862	...	1,109,391	764	1,110,155					
5	53,78,000	...	358,500	800	358,800	49,52,549	...	330,170	573	330,743					
6	-6,10,000	11,86,000	35,100	106,800	141,900	-3,60,264	10,84,724	48,297	103,492	151,789					
7	31,01,000	28,94,000	399,700	100	399,800	30,66,145	28,97,513	397,577	336	397,913					
8	...	93,000	6,200	...	6,200	...	74,175	4,945	...	4,945					
9	34,47,000	...	229,800	100	229,900	32,56,867	...	217,124	371	217,495					
10	2,05,000	2,02,000	27,100	...	27,100	1,97,193	1,94,695	26,126	...	26,126					
11	83,42,000	74,42,000	1,052,800	5,800	1,057,600	78,96,551	71,29,788	1,001,756	4,941	1,006,697					
12	17,000	35,24,000	236,100	...	236,100	17,565	35,18,169	235,716	...	235,716					
13	5,16,08,000	7,65,82,000	8,546,000	114,200	8,660,200	5,46,55,273	7,65,72,901	8,748,545	111,045	8,859,590					
14	3,61,55,000	1,25,45,000	3,246,600	5,491,100	8,737,700	3,61,43,967	1,23,54,172	3,233,209	5,519,190	8,752,399					
15	4,25,94,000	...	3,839,600	3,357,900	6,197,500	4,22,83,760	...	2,814,977	3,308,974	6,127,191					
16	52,92,000	91,29,000	361,400	112,100	1,078,500	52,15,149	90,38,531	950,246	108,465	1,058,711					
17	-1,17,81,000	34,16,000	-554,400	2,021,100	1,466,700	-1,13,54,942	33,15,641	-555,954	2,102,451	1,566,497					
18	79,48,000	...	529,900	...	529,900	82,28,217	...	548,548	...	548,548					
19	-37,83,000	34,16,000	-24,500	2,021,100	1,996,600	-31,26,725	33,15,641	12,594	2,102,451	2,115,045					
20	2,79,32,000	...	1,861,500	55,100	1,916,600	2,80,83,826	...	1,872,255	55,327	1,927,582					
21	1,38,05,000	...	920,800	143,000	1,063,800	1,32,23,208	...	861,547	110,886	992,433					
22	13,50,000	...	90,000	16,000	106,000	19,35,424	...	129,028	14,730	143,758					
23	92,41,000	1,10,80,000	1,354,700	313,000	1,667,700	90,33,972	1,09,09,177	1,329,543	326,236	1,655,779					
24	8,73,000	3,98,91,000	2,717,600	500	2,718,100	9,19,277	4,04,28,105	2,756,492	257	2,756,749					
25	20,95,000	1,11,56,000	883,400	100	883,500	18,29,256	1,09,67,006	853,084	...	853,084					
26	29,62,000	6,09,72,000	4,262,300	2,000	4,264,300	28,83,809	6,04,16,237	4,220,003	2,303	4,222,306					
27	...	27,15,000	161,000	200	161,200	...	26,20,902	174,727	52	174,779					
28	10,24,000	2,47,21,000	1,716,300	11,500	1,727,800	6,92,923	2,47,24,706	1,694,309	10,363	1,704,672					
29	19,10,000	...	127,300	400	127,700	18,53,312	...	123,554	489	124,043					
30	9,04,000	1,53,84,000	1,085,900	10,400	1,096,300	8,55,759	1,34,83,736	957,967	9,866	967,833					
31	1,33,63,000	11,69,000	968,800	3,400	972,200	1,18,44,855	11,55,304	868,677	6,450	875,127					
32	69,92,000	66,40,000	842,100	45,300	887,400	57,82,735	65,20,145	820,192	31,204	851,396					
33	3,88,64,000	17,37,26,000	14,189,400	386,800	14,526,200	3,57,25,896	17,12,55,316	13,798,748	367,220	14,165,968					
34	34,08,000	...	237,300	9,700	236,900	32,97,544	...	219,886	13,750	233,586					
35	5,000	...	400	368,000	368,400	3,630	...	242	397,574	397,816					
36	11,63,000	1,46,29,000	1,052,800	2,032,000	3,084,800	11,71,826	1,46,46,252	1,054,536	2,039,502	3,094,040					
37	16,83,000	72,72,000	597,000	117,000	714,000	11,05,708	80,07,922	607,575	117,147	724,722					
38	...	...	...	...	...	...	...	...	...	...					
39	7,33,000	45,59,000	356,100	25,000	381,100	7,33,358	38,17,411	306,652	50,876	357,530					
40	70,42,000	2,64,60,000	2,233,500	2,551,700	4,785,200	63,61,066	2,64,71,585	2,188,843	2,618,851	4,807,694					
41	14,37,000	16,26,000	304,400	...	304,400	9,02,639	2,93,728	79,758	...	79,758					
42	3,00,000	...	20,000	...	20,000	1,80,226	...	12,015	...	12,016					
43	71,78,000	...	478,500	1,500	480,000	63,05,659	...	420,377	12,512	432,869					
44	6,84,000	37,50,000	295,600	...	295,600	33,80,068	37,50,000	475,388	...	475,388					
45	95,99,000	58,78,000	998,500	1,500	1,000,000	1,07,68,592	40,43,728	987,488	12,512	1,000,000					
46	14,59,07,000	28,55,64,000	28,764,700	5,289,400	34,054,100	14,76,26,562	28,16,59,173	28,619,048	5,413,022	34,032,070					
ACCOUNTS 1909-10.															
INDIA.				England.	Total.										
Amount in Rupees.	Equivalent in £ at Rs 15 = £1.														
R	£	£	£												
47	3,84,67,346	2,564,469	3,089,062	5,653,551											
48	36,16,414	254,428	219,212	478,640											
49	4,22,83,760	2,818,917	3,308,274	6,127,191											



## Abstract B.—Details

HEADS OF EXPENDITURE.		ACCOUNTS, 1908-09.					Number of Items.
		INDIA (RUPEE FIGURES).		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	
		Imperial.	Provincial.				
		₹	₹	£	£	£	
Brought forward		15,43,08,964	28,85,55,188	29,524,140	5,346,007	34,870,147	1
<b>H.—Railway Revenue Account—</b>							
38.—State Railways:				2,502,107	2,033,839	5,535,946	2
Interest on Debt		3,75,31,608	...	...	3,268,132	(a) 3,268,132	3
Annuities in purchase of Railways		...	...	...	159,491	159,491	4
Sinking Funds		...	...	...	219,213	478,802	5
Interest chargeable against Companies on Advances.		38,98,826	...	259,589	...	...	6
Interest on Capital deposited by Companies		12,00,372	...	80,025	1,569,171	1,649,196	7
39.—Guaranteed Companies:				12,743	...	12,743	8
Surplus Profits, Land and Supervision		1,91,150	...	70,865	...	70,865	9
40.—Subsidised Companies: Land, etc.		10,19,005	43,916	25,116	...	25,116	10
41.—Miscellaneous Railway Expenditure		2,93,969	82,777	...	...	...	11
TOTAL		4,41,29,990	1,26,693	2,950,445	8,249,846	11,200,291	12
<b>J.—Irrigation—</b>							
42.—Major Works:				1,036,589	...	1,036,589	13
Working Expenses		66,07,458	89,41,368	908,338	108,989	1,017,327	14
Interest on Debt		47,37,745	88,87,328	895,263	...	895,263	15
43.—Minor Works and Navigation		30,92,211	1,03,36,736	...	...	...	16
TOTAL		1,44,27,414	2,81,65,432	2,840,190	108,989	2,949,179	17
<b>K.—Other Public Works—</b>							
44.—Construction of Railways charged to Provincial or Local Revenues.		...	6,235	415	...	415	18
45.—Civil Works		1,05,02,114	5,57,35,310	4,416,822	80,105	4,496,927	19
TOTAL		1,05,02,114	5,57,41,445	4,416,237	80,105	4,496,342	20
<b>L.—Military Services—</b>							
46.—Army:				13,645,766	2,385,336	16,031,102	21
Effective		20,48,86,485	...	676,770	2,469,394	3,146,164	22
Non-Effective		1,01,51,545	...	...	...	...	23
		21,48,38,030		14,322,536	4,854,730	19,177,266	24
46A.—Marine		36,68,571	...	244,571	232,386	476,957	25
47.—Military Works		1,38,94,414	...	926,295	41,067	967,362	26
47A.—Special Defences (1902)		2,55,230	...	17,015	12,029	29,044	27
TOTAL		23,26,56,245	...	16,510,417	5,140,212	20,650,629	28
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		45,60,32,727	37,25,88,708	55,241,429	18,925,159	74,166,586	29
<b>M.—Add—Portion of Allotments to Provincial Governments not spent by them in the year</b>							
		...	30,32,369	202,158	...	202,158	30
<b>Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances</b>							
		...	1,30,49,508	869,501	...	869,501	31
Total Expenditure charged against Revenue		45,60,32,727	36,25,78,569	54,574,086	18,925,159	73,499,245	32

ACCOUNTS, 1908-09.					(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1908-09 in respect of the whole amount of Annuity which has not been exchanged for India Stock are as follows:—
INDIA.		England.	TOTAL.		
Amount in Rupees.	Equivalent in £ at Rs 15 = £1.				
₹	£	£	£		
<b>Capital Expenditure not charged to Revenue</b>					
<b>CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—</b>					
48.—State Railways	9,23,78,720	6,156,581	3,329,587	9,488,168	East Indian Railway Annuity 167,941
49.—Irrigation Works	1,38,54,748	923,623	59,866	983,489	Eastern Bengal Railway Annuity 17,839
					Scinde-Punjab and Delhi Railway Annuity 54,291
					Great Indian Peninsula Railway Annuity 404,586
					Madras Railway Annuity 75,202
TOTAL	10,62,33,066	7,082,204	3,389,453	10,471,657	TOTAL 719,659

of Expenditure—concluded.

Number of Item.	BUDGET ESTIMATE, 1909-10.					ACCOUNTS, 1909-10.				
	INDIA (RUPEE FIGURES).		England.	TOTAL.		INDIA (RUPEE FIGURES).		England.	TOTAL.	
	Imperial.	Provincial.				Imperial.	Provincial.			
	₹	₹				₹	₹			
1	14,59,07,000	38,55,64,000	28,764,700	5,289,400	34,054,100	14,76,26,562	28,16,59,173	28,619,048	5,413,022	34,032,070
2	8,83,77,000	...	2,558,500	3,138,000	5,697,100	8,84,67,346	...	2,544,489	3,089,062	5,653,551
3	...	...	...	3,357,800	3,357,800	...	...	...	3,357,708	(a) 3,357,708
4	...	...	...	165,100	165,100	...	...	...	165,206	165,206
5	42,17,000	...	281,100	219,300	500,400	38,16,414	...	254,428	219,212	473,640
6	12,10,000	...	80,700	1,758,500	1,834,200	21,68,115	...	144,541	1,749,775	1,894,316
7	...	...	...	...	...	...	...	...	...	...
8	14,86,000	11,000	98,100	...	98,100	-26,456	...	-1,764	...	-1,764
9	5,20,000	...	34,800	...	34,800	587,818	18,859	40,412	...	40,412
10	4,57,84,000	11,000	3,053,000	8,634,300	11,68,7,300	4,55,53,435	88,960	3,039,498	8,580,963	11,620,456
11	...	...	...	...	...	...	...	...	...	...
12	66,03,000	88,93,000	1,083,100	...	1,033,100	70,55,837	98,57,339	1,094,211	...	1,094,211
13	52,92,000	91,29,000	981,400	112,100	1,073,500	52,15,149	90,38,531	950,246	108,465	1,058,711
14	34,33,000	1,03,84,000	921,100	...	921,100	32,04,103	1,03,00,918	900,935	...	900,935
15	1,53,28,000	2,84,08,000	2,915,000	112,100	3,027,700	1,54,75,089	2,97,05,778	2,945,392	108,465	3,053,857
16	...	14,000	900	...	900	...	18,671	1,245	...	1,245
17	1,07,96,000	5,16,80,000	4,165,800	76,500	4,242,300	86,12,335	5,22,48,043	4,057,356	78,548	4,135,906
18	1,07,96,000	5,17,04,000	4,168,700	76,500	4,243,200	86,12,335	5,22,66,714	4,058,608	78,548	4,137,151
19	...	...	...	...	...	...	...	...	...	...
20	20,58,89,000	...	13,725,900	2,464,600	16,190,500	20,31,33,282	...	13,542,219	2,211,982	15,754,201
21	1,00,68,000	...	671,200	2,489,200	3,160,400	1,02,58,085	...	683,872	2,463,106	3,146,980
22	21,59,57,000	...	14,397,100	4,953,800	19,350,900	21,33,91,367	...	14,226,091	4,675,090	18,901,181
23	80,52,000	...	243,500	230,300	473,800	37,79,010	...	251,934	209,223	461,157
24	1,20,84,000	...	805,600	50,000	855,600	1,23,57,178	...	823,812	34,530	858,342
25	1,79,000	...	11,900	16,000	27,900	82,934	...	5,529	24,075	28,604
26	23,18,72,000	...	15,458,100	5,250,100	20,708,200	22,96,10,489	...	15,307,366	4,941,918	20,249,284
27	...	...	...	...	...	...	...	...	...	...
28	44,86,87,000	38,56,55,000	54,358,100	19,362,400	73,720,500	44,68,77,910	36,26,70,625	53,969,902	19,122,916	73,092,818
29	...	14,96,000	99,700	...	99,700	...	1,34,10,533	394,030	...	394,030
30	...	45,04,000	300,200	...	300,200	...	...	...	...	...
31	44,96,87,000	39,20,77,000	54,157,600	19,362,400	73,520,000	44,68,77,910	37,60,81,158	54,863,938	19,122,916	73,986,854

BUDGET ESTIMATE, 1909-10.				ACCOUNTS, 1909-10.			
INDIA.		England.	Total.	INDIA.		England.	Total.
Amount in	Equivalent in ₹ at R15 = ₹1.			Amount in Rupees.	Equivalent in ₹ at R15 = ₹1.		
₹	₹	₹	₹	₹	₹	₹	₹
8,00,67,000	5,387,800	2,258,300	7,594,100	6,83,69,469	4,224,631	2,096,986	6,821,617
1,45,05,000	967,000	83,000	1,000,000	1,52,37,319	1,015,821	36,528	1,052,349
9,45,72,000	6,304,800	2,289,300	8,594,100	7,86,06,788	5,240,452	2,133,514	7,373,966

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1909-10 in respect of the whole amount of Annuity which has not been exchanged for India Stock are as follows:—

	₹
East Indian Railway Annuity	175,242
Eastern Bengal Railway Annuity	18,325
Scinde-Punjab and Delhi Railway Annuity	56,389
Great Indian Peninsula Railway Annuity	416,198
Madras Railway Annuity	94,244
TOTAL	760,398

## Abstract C.—Details of Receipts

	ACCOUNTS, 1908-09.			BUDGET ESTIMATE, 1909-10.			ACCOUNTS, 1909-10.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A.)	69,159,795	601,740	69,761,535	73,105,500	645,400	73,750,900	73,882,288	711,207	74,593,495
Excess of Revenue over Expenditure charged to Revenue.	...	...	-3,737,710	...	...	230,900	...	...	606,641
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net).	4,278,547	...	4,278,547	2,400,000	...	2,400,000	2,459,426	...	2,459,426
Capital Subscribed by Native States towards outlay on State Railways.	...	...	...	...	...	...	66,667	...	66,667
Profits on Rupee Coinage appropriated to Railway Construction.	51	...	51	...	...	...	...	...	...
Outlay of Railway Companies—									
Repayments.	34,147	1,810	35,957	...	1,800	1,800	8,115	2,005	10,120
Net.			0			0			0
Raised and deposited by Railway Companies—									
On account of subscribed Capital.	9,020	1,020,000	1,029,020	69,300	2,491,400	2,560,700	52,367	...	52,367
Net.			1,020,206			69,300			0
O.—Permanent Debt incurred—									
Sterling Debt—									
India 3½ per cent. Stock.	...	5,342,053	...	...	2,823,700	...	...	9,069,578	...
Madras Railway Debentures.	...	...	...	...	...	...	...	...	...
Rupee Debt—									
3½ per cent. Rupee Loan.	1,333,333	...	...	1,667,300	...	...	1,666,667	...	...
TOTAL.	1,333,333	5,342,053	6,675,386	1,667,300	2,823,700	4,491,000	1,666,667	9,069,578	10,736,246
Net.			5,633,956			4,182,400			10,408,346
Temporary Debt incurred—									
Temporary Loans.	2,000,000	6,000,000	8,000,000	...	6,000,000	6,000,000	2,000,000	6,000,000	8,000,000
Net.			5,000,000			0			0
P.—Unfunded Debt—									
Deposits of Service Funds.	94,944	...	...	94,900	...	...	93,866	...	...
Savings Bank Deposits.	4,390,962	...	...	5,125,700	...	...	4,975,478	...	...
TOTAL.	4,425,906	...	4,425,906	5,220,600	...	5,220,600	5,069,344	...	5,069,344
Net.			351,421			353,500			766,144
Carried over	82,240,799	12,965,603		82,462,700	12,961,800		85,204,404	15,782,785	

and Disbursements.

	ACCOUNTS, 1908-09.			BUDGET ESTIMATE, 1909-10.			ACCOUNTS, 1909-10.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Abstract)	£	£	£	£	£	£	£	£	£
Provincial Surpluses, transferred to "Deposits"	55,241,489	18,925,159	74,166,648	54,356,100	19,362,400	73,720,500	53,969,902	19,122,916	73,092,818
Provincial Deficits charged against "Deposits"	202,158	...	202,158	99,700	...	99,700	894,036	...	894,036
TOTAL	55,443,647	18,925,159	74,368,806	54,455,800	19,362,400	73,818,200	54,863,938	19,122,916	73,986,854
Excess of Expenditure charged to Revenue, over Revenue—									
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	923,623	59,866	983,489	967,000	33,000	1,000,000	1,015,821	36,526	1,052,347
Outlay on State Railways	6,168,581	3,329,587	9,498,168	5,337,800	2,256,800	7,594,600	4,224,631	2,096,986	6,321,617
Capital charge involved in the redemption of Liabilities—									
Madras and Southern Mahratta Railway	...	...	...	...	...	...	...	...	...
Outlay of Railway Companies—									
Payment for Capital outlay	—622,669	1,221,239	598,570	1,057,800	1,419,400	2,477,200	753,278	1,369,824	2,123,102
NET			562,618			2,475,700			2,117,982
Raised and Deposited by Railway Companies—									
Payments for discharge of Debentures	...	8,714	8,714	...	3,491,400	3,491,400	...	54,553	54,553
NET			0			0			2,316
Permanent Debt discharged—									
Capital Debt—									
India 5 p. c.	...	...	...	...	...	...	...	...	...
Madras Railway Debentures	...	...	...	...	179,400	...	...	179,400	...
S. B. & C. I. Ry. Debentures	...	865,800	...	...	...	...	...	...	...
Local Debt—									
5 p. c. Loan	1,127	...	...	300	...	...	433	...	...
5 p. c. Loan	61,253	...	...	80,700	...	...	80,598	...	...
5 p. c. Loan	574	...	...	300	...	...	1,134	...	...
5 p. c. Loan	91,980	...	...	47,600	...	...	66,333	...	...
Bank Notes	8	...	...	300	...	...	...	...	...
Provincial Debentures	693	...	...	...	...	...	...	...	...
TOTAL	175,630	865,800	1,041,430	129,200	179,400	308,600	148,493	179,400	327,893
NET			0			0			0
Temporary Debt discharged—									
Temporary Loans	3,000,000	1,000,000	4,000,000	...	6,000,000	6,000,000	2,000,000	6,000,000	8,000,000
NET			0			0			0
Unfunded Debt—									
Special Loans	664	...	...	300	...	...	393	...	...
Deposits of Service Funds	87,693	...	...	86,900	...	...	86,032	...	...
Savings Bank Deposits	4,066,128	...	...	4,379,900	...	...	4,196,295	...	...
TOTAL	4,154,485	...	4,154,485	4,366,100	...	4,366,100	4,282,720	...	4,282,720
NET			0			0			0
Carried over	66,283,736	25,410,365		66,016,300	32,741,900		67,296,881	28,860,387	

## ABSTRACT C.—Details of Receipts

	ACCOUNTS, 1908-09.			BUDGET ESTIMATE, 1909-10.			ACCOUNTS, 1909-10.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	82,240,799	12,965,803		82,462,700	12,961,800		85,204,404	15,782,785	
<b>Q.—Deposits and Advances—</b>									
Balance of Provincial Allotments	202,158	...		99,700	...		894,030	...	
Appropriation for reduction or avoidance of Debt	250,000	...		295,600	...		475,388	...	
Deposits of Local Funds—									
District Funds	3,532,830	...		3,734,100	...		3,483,445	...	
Other Funds	1,042,201	...		1,030,400	...		1,203,859	...	
Railway Funds	...	...		...	...		...	...	
Deposits of Sinking Funds	12,027	...		12,500	...		12,514	...	
Gold Standard Reserve	8,174,459	9,885,832		...	2,230,000		...	11,967,260	
Currency Reserve, Bonds drawn	...	463,910		...	...		...	...	
Currency Reserve, Council Bills appropriated	...	...		...	...		...	1,000,000	
Currency Reserve, Gold transferred	...	...		...	...		1,000,000	...	
Departmental and Judicial Deposits	23,720,301	...		23,314,700	...		23,043,039	...	
Advances	5,589,691	164,233		3,681,900	1,000		5,105,073	...	357
Suspense Accounts	224,043	...		16,100	...		120,547	...	
Exchange on Remittance Accounts net	28,934	...		...	...		17,726	...	
Miscellaneous	287,365	2,350		47,600	...		83,707	...	38
<b>TOTAL</b>	<b>43,064,009</b>	<b>10,015,825</b>	<b>53,079,834</b>	<b>32,232,600</b>	<b>2,231,000</b>	<b>34,463,600</b>	<b>35,440,184</b>	<b>12,967,655</b>	<b>48,407,839</b>
<b>Net</b>			<b>0</b>			<b>602,600</b>			<b>4,274,01</b>
<b>R.—Loans and Advances by Imperial Government</b>	<b>624,518</b>	...	<b>624,518</b>	<b>229,200</b>	...	<b>229,200</b>	<b>312,683</b>	...	<b>312,683</b>
<b>Net</b>			<b>96,202</b>			<b>0</b>			<b>157,04</b>
<b>R.R.—Loans and Advances by Provincial Governments.</b>	<b>1,835,335</b>	...	<b>1,835,335</b>	<b>1,519,900</b>	...	<b>1,519,900</b>	<b>1,749,526</b>	...	<b>1,749,526</b>
<b>Net</b>			<b>0</b>			<b>330,300</b>			<b>652,04</b>
<b>S.—Capital of Local Boards</b>	<b>5,847</b>	...	<b>5,847</b>	...	...	...	<b>6,063</b>	...	<b>6,063</b>
<b>Net</b>			<b>5,847</b>			<b>0</b>			<b>6,063</b>
<b>T.—Remittances—</b>									
Inland Money Orders	28,528,217	...		30,000,000	...		29,051,499	...	
Other Local Remittances	...	...		307,500	...		45,260	...	
Other Departmental Accounts	530,867	...		753,500	...		776,902	...	
Net Receipts by Civil Treasuries from—									
Post Office	211,857	...		1,065,000	...		979,614	...	
Guaranteed Railway	152	...		...	...		...	...	
Public Works	1,987,501	...		4,658,600	...		5,117,173	...	
Net Receipts from Civil Treasuries by—									
Telegraph	467,169	...		737,800	...		724,876	...	
Marine	224,619	...		223,900	...		243,868	...	
Military	13,489,702	...		13,521,800	...		13,255,788	...	
Account between England and India.	4,260,991	7,276,189		3,794,500	2,787,000		3,083,966	2,858,937	
<b>TOTAL</b>	<b>49,701,075</b>	<b>7,276,189</b>	<b>56,977,264</b>	<b>55,063,300</b>	<b>2,787,000</b>	<b>57,850,300</b>	<b>53,278,946</b>	<b>2,858,937</b>	<b>56,137,883</b>
<b>Net</b>			<b>0</b>			<b>0</b>			<b>288,2</b>
<b>U.—Secretary of State's Bills drawn</b>	...	<b>12,423,939</b>	<b>12,423,939</b>	...	<b>16,200,000</b>	<b>16,200,000</b>	...	<b>18,006,586</b>	<b>18,006,586</b>
<b>Total Receipts</b>	<b>177,471,588</b>	<b>42,681,556</b>		<b>171,507,700</b>	<b>24,179,800</b>		<b>175,991,826</b>	<b>49,615,903</b>	
<b>V.—Opening Balance</b>	<b>12,851,723</b>	<b>5,738,499</b>		<b>10,232,623</b>	<b>7,007,989</b>		<b>10,235,827</b>	<b>8,458,715</b>	
<b>Grant Total</b>	<b>190,323,306</b>	<b>48,420,045</b>		<b>181,740,323</b>	<b>41,877,789</b>		<b>186,227,653</b>	<b>58,074,618</b>	



## and Disbursements—concluded.

	ACCOUNTS, 1908-09.			BUDGET ESTIMATE, 1909-10.			ACCOUNTS, 1909-10.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	68,883,736	25,410,865		66,016,300	32,741,900		67,200,881	28,860,237	
<b>C.—Deposits and Advances—</b>									
Balances of Provincial Al-									
lotments	869,501	...		300,200	...				
Deposits of Local Funds—									
District Funds	8,740,582	...		8,655,800	...		8,538,150	...	
Other Funds	1,006,390	...		990,400	...		1,210,401	...	
Railway Funds	...	...		...	...		...	...	
Gold Standard Reserve	8,174,425	10,046,737		...	...		...	...	
Currency Reserve: Sums	...	...		...	2,230,000		...	344	9,426,550
invested	...	463,910		...	...		...	...	
Currency Reserve: Council	...	...		...	...		...	...	
Bills Appropriated	...	...		...	...		...	...	
Currency Reserve: Gold	...	...		...	...		1,000,000	...	
transferred	...	...		...	...		...	...	
Departmental and Judicial	...	...		...	...		...	1,000,000	
Deposits	23,900,904	...		23,141,500	...		...	...	
Advances	5,634,825	14,674		3,527,100	1,500		22,634,520	...	
Suspense Accounts	124,125	...		12,600	...		5,139,938	103,698	
Exchange on Remittance	...	...		...	...		58,527	...	
Accounts	...	...		...	...		...	...	
Miscellaneous	189,443	36		2,400	...		21,083	217	
<b>TOTAL</b>	43,640,195	10,525,357	54,165,552	31,620,500	2,231,500	33,851,000	33,603,362	10,530,465	44,133,827
<b>NET</b>			1,085,718			0			0
<b>B.—Loans and Advances by Imperial Gov-</b>									
<b>ernment</b>									
<b>NET</b>	328,316	...	328,316	277,200	...	277,200	155,656	...	155,656
			0			48,000			0
<b>B. B.—Loans and Advances by Provincial</b>									
<b>Governments</b>									
<b>NET</b>	2,779,742	...	2,779,742	1,189,600	...	1,189,600	1,097,473	...	1,097,473
			944,407			0			0
<b>Capital Account of</b>									
<b>Local Boards</b>									
<b>NET</b>	...	...	0	...	...	0	...	...	0
<b>C.—Remittances—</b>									
Inland Money Orders	28,537,924	...		30,000,000	...		29,035,450	...	
Other Local Remittances	162,416	...		307,500	...		...	...	
Other Departmental Ac-	554,870	...		753,500	...		771,796	...	
counts	...	...		...	...		...	...	
Net payments into Civil	...	...		...	...		...	...	
Treasuries by—	...	...		...	...		...	...	
Post Office	211,950	...		1,065,900	...		978,534	...	
Guaranteed Railways	152	...		...	...		...	...	
Public Works	2,136,298	...		4,668,600	...		4,824,396	...	
Net issues from Civil Tre-	...	...		...	...		...	...	
asuries to—	...	...		...	...		...	...	
Telegraph	467,100	...		737,800	...		726,992	...	
Marine	222,209	...		223,000	...		240,193	...	
Military	13,491,841	...		13,521,000	...		13,255,943	...	
Remittance Account between	...	...		...	...		...	...	
England and India	7,439,004	4,030,608		3,032,100	3,575,700		3,148,903	2,869,359	
<b>TOTAL</b>	53,223,664	4,030,608	57,254,272	54,300,900	3,575,700	57,876,600	52,982,261	2,869,359	55,851,619
<b>NET</b>			277,008			26,300			0
<b>Secretary of</b>									
<b>State's Bills paid</b>	11,831,826	...	11,831,826	16,064,300	...	16,064,300	18,796,592	...	18,796,592
<b>Total Disbursements</b>	180,087,479	39,966,390	169,477,800	38,549,100	...	173,932,225	42,200,060	...	
<b>Closing Balance</b>	10,235,827	8,453,715	12,262,523	3,323,689	...	12,295,423	15,809,618	...	
<b>GRAND TOTAL</b>	190,323,306	48,420,045	181,740,323	41,877,789	...	186,227,658	58,069,678	...	

**Abstract D.—Account of Provincial Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.**

**Provincial Balances.**

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
	R	R	R	R	R	R	R	R	R	£
<b>Accounts, 1908-9.</b>										
Balance at end of 1907-8.	48,67,768	30,53,075	35,56,417	71,73,959	20,02,100	30,51,002	99,82,284	96,01,850	4,32,90,455	2,386,081
Added in 1908-9	...	...	...	...	10,07,260	...	20,25,109	...	30,52,369	303,158
Spent in 1908-9	30,97,865	20,60,678	28,57,697	18,30,371	...	15,76,981	...	26,18,925	1,80,42,508	869,501
Balance at end of 1908-9.	17,69,903	9,92,397	12,00,730	53,43,588	30,09,360	14,74,021	1,20,07,393	69,82,924	3,82,80,316	2,218,688
<b>Budget Estimate, 1909-10.</b>										
Balance at end of 1908-9 (by Revised Estimate).	16,62,768	4,72,075	11,99,563	56,76,449	30,00,100	11,97,002	1,14,50,284	69,61,723	3,16,19,964	2,121,297
Added in 1909-10	1,46,000	61,000	...	...	2,80,000	5,82,000	4,27,000	...	14,96,000	99,700
Spent in 1909-10	...	...	31,07,000	6,77,000	...	...	...	5,20,000	45,04,000	300,200
Balance at end of 1909-10.	18,08,768	5,33,075	19,07,437	49,99,449	32,80,100	17,79,002	1,18,77,284	64,41,723	2,88,11,964	1,920,797
<b>Accounts, 1909-10.</b>										
Balance at end of 1908-9.	17,69,903	9,92,397	12,00,730	53,43,588	30,09,360	*14,75,298	1,20,07,393	*69,82,925	3,32,81,594	2,218,773
Added in 1909-10	7,21,755	25,15,371	5,49,270	32,74,085	20,45,221	13,00,559	12,66,326	17,97,966	1,34,10,533	894,036
Spent in 1909-10	...	...	...	...	...	...	...	...	...	...
Balance at end 1909-10.	24,91,658	35,07,768	17,50,000	91,17,653	50,54,581	27,75,857	1,32,73,719	87,20,891	4,66,92,127	3,112,609

\* Differs from last year's closing balance for corrections since made.



## APPENDIX.

### Abstract E.—Details of Recurring and Special transfers between Imperial and Provincial made through the Land Revenue Head.

#### CENTRAL PROVINCES AND BERAR.

##### Recurring transfers.

##### Imperial to Provincial.

	R	R
On account of Police reforms . . . . .	5,50,000	
On account of expenditure on Technical education . . . . .	12,000	
In aid of European and Eurasian education . . . . .	12,000	
For remission of Audit fees hitherto recovered by Provincial from Local Bodies.	35,500	
In connection with the Famine Relief Scheme . . . . .	12,80,000	
On account of discontinuance of the contribution formerly recovered by Provincial from District Boards for the District Post.	40,000	
In consequence of the abolition of the Patwari Cess . . . . .	7,25,000	
In consequence of the discontinuance of free supply of stores and materials from the Central Press, Calcutta.	6,000	
For increased expenditure on sanitation . . . . .	2,08,000	
		<u>23,66,500</u>

##### Special transfers.

##### Imperial to Provincial.

On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown.	—230	
To close 1910-11 with the prescribed minimum balance of Rs. 10,00,000 . . . . .	7,09,000	
For the improvement of Colleges . . . . .	10,000	
		<u>7,18,770</u>

#### BURMA.

##### Recurring transfers.

##### Imperial to Provincial.

In connection with the revision of establishment of the Rangoon General Hospital.	81,000	
In consequence of discontinuance of free supply of stores and materials from the Central Press, Calcutta.	14,000	
For remission of Audit Fees hitherto recovered by Provincial from Local Bodies.	73,000	
In consequence of the exclusion of the Steam-boiler Inspection Accounts from the Provincial Section.	23,000	
For increased expenditure on sanitation . . . . .	3,00,000	
On account of cost of certain steamer, Tonga and other services to be borne by Provincial Revenues.	2,89,264	
		<u>7,80,264</u>

##### Provincial to Imperial.

On account of transfer of the share of Revenue and Land water-rate from "I.—Land Revenue" to "XXX.—Minor Works and Navigation."	—4,40,000	
		<u>3,40,264</u>

##### Special transfers.

##### Imperial to Provincial.

On account of cost of the Rangoon River training scheme . . . . .	15,00,000	
For Archaeological expenditure . . . . .	6,000	
On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown.	—312	
		<u>15,05,688</u>

Carried over . . . . .

**BURMA—continued.****Special transfers—continued.****Imperial to Provincial.**

	R	R
Brought forward .	15,05,688	

**Provincial to Imperial.**

On account of the improvement of the stop butts of the existing rifle ranges of the Indian Infantry and Sappers and Miners at Mandalay necessitated by the drainage of the Nanda lake in the interests of the civil population.

-25,000	
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<u>14,80,688</u>
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**EASTERN BENGAL AND ASSAM.****Recurring transfers.****Imperial to Provincial.**

In consequence of discontinuance of free supply of stores and materials from the Central Press, Calcutta.	11,000
In aid of European and Eurasian education . . . . .	5,000
For remission of Audit Fees hitherto recovered by Provincial from Local Bodies.	40,000
In consequence of the provincialisation of the expenditure on cemeteries and tombs not attached to churches.	4,000
In connection with the relief of Municipalities from Police Charges . . . . .	3,000
In consequence of discontinuance of the levy of Banking Fees from Local Funds.	30,000
For increased expenditure on sanitation . . . . .	3,00,000
For Police reforms . . . . .	5,25,000

<u>9,18,000</u>
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**Special transfers.****Imperial to Provincial.**

For the improvement of the Chittagong port . . . . .	5,50,000
For raising the Provincial Balance to the prescribed minimum . . . . .	31,68,405
For the improvement of Collegiate education . . . . .	30,000
On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown.	249

<u>37,48,654</u>
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**BENGAL.****Recurring transfers.****Imperial to Provincial.**

In aid of European and Eurasian education . . . . .	65,000
For remission of Audit Fees hitherto recovered by Provincial from Local Bodies	65,000
In consequence of the abolition of the Patwari cess in Sambalpur . . . . .	26,000
To meet expenditure in technical education . . . . .	35,000
To compensate the loss due to the discontinuance of the levy of Banking Fees from Local Bodies.	70,000
For Police reforms . . . . .	14,50,000
In connection with the relief of Municipalities from Police charges . . . . .	21,000
To cover the increased remuneration sanctioned for the Solicitor to the Government of India.	36,000
In connection with the Famine Relief Scheme . . . . .	2,60,000
In consequence of discontinuance of free supply of stores and materials from the Central Press, Calcutta.	000
In compensation for the loss caused by the provincialisation of the revenue and charges (including interests) of the Dakha Canal.	12,000
For expenditure on account of the care of the gardens of Government House, Calcutta, and Hastings House.	2,500
In consequence of the provincialisation of the expenditure on cemeteries and tombs not attached to churches.	4,000

Carried over .	<u>20,48,500</u>
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**BENGAL—concluded.****Recurring transfers—continued.***Imperial to Provincial—contd.*

	B	Rs
Brought forward	20,48,500	
For increased expenditure on sanitation . . . . .	4,50,000	
To cover the cost of the establishment required for the Audit of the accounts of the Calcutta Municipal corporation . . . . .	11,000	
For the transfer of a portion of the cost of the Calcutta Collectorate . . . . .	4,330	
For the continuous maintenance of the settlement records in Orissa . . . . .	88,000	
To cover the excess of Inland Labour Transport charges over receipts . . . . .	18,000	
		26,14,830

*Provincial to Imperial.*

On account of a change in the method of calculating interest chargeable to Capital Expenditure on Major Irrigation Works . . . . .	-3,45,000	
In consequence of the abolition of the Calcutta and Suburban Police Superannuation Fund . . . . .	-21,000	
In consequence of the transfer of the control of the office of the Agent for Government Consignments, Calcutta, to the Government of Bengal . . . . .	-16,000	
		-3,82,000
		22,32,830

**Special transfers.***Imperial to Provincial.*

For expenditure in connection with the deputation of Major W. D. Sutherland, I.M.S., on special duty at the Calcutta Medical College . . . . .	23,000	
To cover the actual cost of Captain McCay's deputation for enquiry into Jail diet scales . . . . .	13,512	
For the occupation of premises No. 2, Bankshall Street, Calcutta, by the Department of Commerce and Industry . . . . .	20,400	
For Archaeological expenditure . . . . .	5,328	
For the cost of maintenance of the Madaripur Bhil route . . . . .	50,000	
For University and Collegiate education . . . . .	1,60,000	
On account of cost of the printing and editing of the text books including the cost of publishing translations required for high proficiency and degree of honour examinations in the Tibetan language . . . . .	1,703	
To meet part of the expenditure incurred on excavating a well known as <i>Agam Kuan</i> in the village of Tulsimundi in the Patna District . . . . .	700	
For grants to the Bibliotheca Indica Fund of the Asiatic Society for the publication of Persian and Arabic Works of historical interest . . . . .	3,000	
In aid of Provincial Balance . . . . .	30,42,000	
		33,19,643

**UNITED PROVINCES OF AGRA AND OUDH.****Recurring transfers.***Imperial to Provincial.*

For loss of revenue due to the reduction of sugarcane rates . . . . .	4,92,000	
In consequence of the provincialisation of the expenditure on cemeteries and tombs not attached to churches . . . . .	6,000	
For increased expenditure on sanitation . . . . .	5,00,000	
In connection with the Famine Relief Scheme . . . . .	4,50,000	
For Police reforms . . . . .	4,00,000	
		18,49,000

*Provincial to Imperial.*

On account of a change in the method of calculating interest chargeable to Capital Expenditure on Major Irrigation Works . . . . .	-4,64,000	
On account of the reduction in the rates of interest chargeable on Capital outlay on "Irrigation—Minor Works and Navigation" . . . . .	-13,000	
For net charge to Imperial on account of transfer of Dun and Bijnor Canals from "43.—Minor Works and Navigation" to "40.—Irrigation Works" not charged to Revenue . . . . .	-78,000	
On account of the transfer of the charges of the office of Commissioner of Excise from "18.—General Administrations" to "7.—Excise" . . . . .	-25,000	
		-5,80,000
		12,69,000

## UNITED PROVINCES OF AGRA AND OUDH—continued.

## Special transfers.

## Imperial to Provincial.

	R	R
To bring up the net Revenue under Irrigation—Major Works, Direct Receipts less Working Expenses to the guaranteed minimum of Rs5,50,000	1,38,589	
For Archaeological expenditure	17,740	
For expenditure on Tank construction and restoration in Bundelkhand	2,00,000	3,56,329

## PUNJAB.

## Recurring transfers.

## Imperial to Provincial.

To meet increased expenditure on primary education	3,00,000
For increased expenditure on sanitation	4,00,000
For grants-in-aid to District and Local Boards	6,50,000
For Police reforms	13,00,000
For Agricultural and Veterinary development	2,50,000
In consequence of the provincialisation of the cost of Police employed in cantonments	77,576
In aid of European and Eurasian education	37,000
On account of discontinuance of the contribution hitherto recovered by Provincial from District Boards for the District Post	1,41,000
In consequence of the abolition of the Patwari cess	15,64,000
In consequence of the abolition of the Famine cess	6,50,000
For half the cost of the office and establishment of the 3rd Superintendent, Civil Veterinary Department, Punjab and North-West Frontier, finally debited in the Punjab books in the first instance	4,454
For remission of Audit Fees hitherto recovered by Provincial from Local Bodies	51,000
In connection with the establishment of a class at Sanawar for training male teachers for European Schools	10,000
In connection with the Famine Relief Scheme	1,40,000
In consequence of the discontinuance of free supply of stores and materials from the Central Press, Calcutta	5,000
In consequence of the provincialisation of the expenditure on cemeteries and tombs not attached to churches	9,000
	55,79,080

## Provincial to Imperial.

On account of a change in the method of calculating interest chargeable to Capital Expenditure on Major Irrigation Works	—2,76,000
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55,03,080

## Special transfers.

## Imperial to Provincial.

For University and Collegiate education	60,000
For Archaeological works	13,000
On account of two-thirds of the contribution for the maintenance of the Walker Hospital, Simla	4,000
To bring up the net revenue under Irrigation to Rs30,75,000	4,36,174
To meet the charges for preparing plans and a model in connection with certain gardens which it was proposed to lay out at Delhi in commemoration of the Durbar held there in 1902-03	4,989
For grants-in-aid to Aitchison College	24,634
On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown	4,694
	5,36,791

## Provincial to Imperial.

On account of the cost of the subordinate Staff entertained in connection with Captain Christopher's investigation of malaria in the Punjab	—807
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5,35,984

**MADRAS.****Recurring transfers.***Imperial to Provincial.*

For increased expenditure on sanitation . . . . .	R	R
On account of transfer to the Civil Department of the work of payment of Military pensions in the Madras Presidency . . . . .	3,50,000	
In connection with the Famine Relief Scheme . . . . .	10,000	
On account of the amounts actually credited to Imperial in 1908-09 and 1909-10 in connection with the recoveries of charges for the enfranchisement of Village Service Inams in Proprietary Estates . . . . .	2,50,000	
	74,633	
	<u>6,84,633</u>	

*Provincial to Imperial.*

On account of transfer of the Shaliatope Ancient Systems. Tirukkoyilar, Cheyaru Poiney and Lower Colerom from "43.—Minor Works and Navigation" to "49.—Irrigation Works" not charged to Revenue . . . . .	-2,03,000	
		<u>4,81,633</u>

**Special transfers.***Imperial to Provincial.*

For Archaeological expenditure . . . . .	5,000	
On account of the cost of the appointment of a scientific officer to assist the planting industries in Southern India . . . . .	1,000	
On account of non-recurring and recurring expenditure thrown on Provincial Revenues . . . . .	50,000	
On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown . . . . .	306	
In connection with the scheme for the redistribution of District and Divisional Charges . . . . .	76,000	
	<u>1,32,306</u>	

**BOMBAY.****Recurring transfers.***Imperial to Provincial.*

For Agricultural and Veterinary development . . . . .	3,50,000	
In consequence of provincialisation of the cost of Police employed in Cantonments and for the maintenance and repair of Cantonment Police buildings . . . . .	48,000	
For grants-in-aid to District and Local Boards . . . . .	7,00,000	
To meet increased expenditure on primary education . . . . .	5,00,000	
For increase of expenditure on account of the division of the Khandesh District . . . . .	70,000	
For increase of expenditure due to the revision of the Sind Sadar Court . . . . .	44,000	
On account of transfer of the receipts from the Sind Village Officer's Cess to "Land Revenue" . . . . .	2,50,000	
For the development of technical and industrial education . . . . .	1,67,000	
In aid of European and Eurasian education . . . . .	35,000	
On account of the introduction of Local Audit Scheme . . . . .	2,000	
For remission of Audit Fees hitherto recovered by Provincial from Local Bodies . . . . .	1,03,000	
In consequence of discontinuance of free supply of stores and materials from the Central Press, Calcutta . . . . .	5,000	
For Police reforms . . . . .	16,75,000	
For increased expenditure on sanitation . . . . .	4,50,000	
On account of transfer to the Civil Department of the work of payment of Military pensions at the treasuries in the Southern Konkan . . . . .	8,000	
Carried over . . . . .	<u>44,11,000</u>	

**BOMBAY—contd.****Recurring transfers—contd.***Imperial to Provincial—contd.*

	R	R
Brought forward . . . . .	44,11,000	
In consequence of the provincialisation of the expenditure on cemeteries and tombs not attached to churches . . . . .	13,000	
For transfer of Railway Police charges in Sind to the Bombay Government . . . . .	1,00,000	
In connection with the relief of Municipalities from Police charges . . . . .	5,000	
For grants-in-aid to the Rajkot Chief's College . . . . .	24,986	
In connection with the Famine Relief Scheme . . . . .	13,70,000	
To compensate Provincial Revenues for the loss in consequence of the exemption of the Rajkumar College staff from the payment of contribution towards leave and pension . . . . .	9,486	
		59,33,457

*Provincial to Imperial.*

In consequence of the additional charge thrown on Imperial Revenues by the change in the classification of the contribution paid to Local Boards in lieu of the one anna cess on Excise Revenue . . . . .	-77,524	
On account of a change in the method of calculating interest chargeable to Capital Expenditure on Major Irrigation Works . . . . .	-1,24,000	-2,01,524
		57,31,927

**Special transfers.***Imperial to Provincial.*

For Archaeological expenditure . . . . .	10,000	
For University and Collegiate education . . . . .	55,000	
In consideration of the sale-proceeds of the occupancy right in building sites within the town of Nawab Shab, being utilised for the improvement of the town . . . . .	82	
On account of the bonus in commemoration of the Fiftieth Anniversary of the assumption of the Government of India by the Crown . . . . .	594	
		65,676

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

**Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 16th March 1911, based on the Indian Daily Weather Reports of the period.**

1. The disturbed conditions prevailing over northwest India at the close of the previous week gave almost general precipitation in Baluchistan, the North-West Frontier Province and Kashmir on the 9th, and in Baluchistan, the North-West Frontier Province, the Punjab and the western hill districts of the United Provinces on the 10th. On the 11th a slight eastward extension occurred, and on the 12th rain fell over the greater portion of the northern and central parts of the country. Rainfall diminished somewhat in the central parts on the 13th, but increased considerably in the northeast. The 14th saw a general diminution over the whole of the area of precipitation, and on the 15th the disturbance had disappeared. A fresh depression had, however, already begun to affect the northwest, and had given heavy rainfall in Baluchistan and Sind.

2. Temperature in the northern and central districts was determined by a warm wave which affected the district round Rajputana at the beginning of the week and had passed into Upper Burma at the close. This was followed by an intensely cold wave which spread over the whole country except Burma and the south of the Peninsula.

3. *Burma.*—Light scattered falls of rain occurred on the 9th, 13th and 14th. Temperature varied rather irregularly, but did not depart to any large extent from the normal.

*Northeast India, including Orissa.*—Local falls of rain occurred in Assam on the 9th and 10th, and scattered falls over the greater part of the division on the 11th and 12th. On the 13th rainfall was general in Eastern Bengal, Chota Nagpur and Bihar and fairly general in Assam and Orissa; but on the 14th it diminished considerably and on the 15th ceased, except locally, in Assam. Temperature was above normal at most places until the 13th when it fell into defect and remained so through the remainder of the week.

*The United Provinces, Central India and the Central Provinces.*—Light falls of rain occurred in the United Provinces East on the 9th, and extended into the Central Provinces East on the 10th. On the 11th rainfall became nearly general in the United Provinces West and on the 12th had spread over the greater part of the division. It was almost general in the United Provinces East on the 14th, but ceased altogether on the 15th. Temperature was rather high until the 11th, but decidedly low from the 13th to the end of the week.

*Northwest India.*—Precipitation occurred on the 9th over the whole division, excepting Rajputana East and Gujarat; on the 10th it extended over Gujarat, and on the 11th over Rajputana East. It was light, except locally, in the extreme north. Rainfall continued over the greater part of the division until the 14th, but on the 15th was confined chiefly to the area of the fresh disturbance in Baluchistan, Sind and the North-West Frontier Province. On the 9th temperature was rather high except in the extreme north, but from the 10th onwards was considerably below normal in most parts.

*The Peninsula.*—Thunderstorms with heavy rain were reported locally on several days. Temperature was rather high in the eastern parts at the beginning of the week, but at the close was in defect everywhere, except the extreme south.

4. The greatest amounts of precipitation during the week were as follows:—

March 9th. Ootacamund 2·24" and Bangalore 2·00".

" 10th. Chakrata 1·49", Murree 4·05", Cherat 3·06", Rawalpindi 2·39"  
Lahore 1·97", Sialkot 1·55", Khushab 1·25" and Peshawar 1·10".

" 11th. Chakrata 2·05", Dehra Dun 1·12" and Mount Abu 1·03".

" 12th. Chakrata 3·09", Dehra Dun 2·33", Muktesar 1·79", Meerut 1·67",  
Roorkee 1·15", Dera Ismail Khan 1·23", Khushab 1·35", Ludbiana  
1·64", Simla 1·48" and Ambala 1·00".

" 13th. Cherrapunji 1·41", Barisal 1·22", Calcutta 1·01", Balasore 1·95", Dehra  
Dun 1·14", Cherat 3·28", Peshawar 2·06" and Simla 1·20".

" 14th. Cuttack 3·90" and Sialkot 1·34".

" 15th. Hyderabad (Sind) 2·30", Karachi 1·93", Chaman 1·49", Pasni 1·17" and  
Coimbatore 1·07".



5. Precipitation during the week was very greatly in excess of the normal in Orissa, Chota Nagpur, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana East, Central India East, the Central Provinces East and Mysore, and moderately in excess in Bengal, Bihar and the Central Provinces West. For the period 2nd December to 16th March it was in excess in Assam, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana West, Gujarat, Central India East, Berar and Mysore, and normal in Orissa.

NOTE:—*Transmission Error.*—In column 2 of the table in last week's summary read Lower Burma "0"; Upper Burma "0.2"; Assam "1.6"; Eastern Bengal "0.6"; Bengal "0.2"; Orissa "0.3"; Chota Nagpur, Bihar, United Provinces East, United Provinces West and Punjab East and North "0"; Punjab Southwest "0.2"; Kashmir "0.1"; North-West Frontier Province "0.1" and Baluchistan "0.6". Column 4 requires correction accordingly.

DIVISION.	RAINFALL DATA FOR WEEK ENDING ON 16TH MARCH 1911.			RAINFALL DATA FROM 2ND DECEMBER 1910 TO 16TH MARCH 1911.				
	Actual rainfall in inches.	Normal rain- fall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
							This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands . . . . .	0	0	0	4.5	7.6	- 3.1	- 41	- 41
Lower Burma . . . . .	0	0.2	-0.2	0.6	1.3	- 0.7	- 54	- 45
Upper Burma . . . . .	0.1	0.1	0	0.4	0.9	- 0.5	- 56	- 63
Assam . . . . .	0.7	0.8	-0.1	6.6	4.4	+ 2.2	+ 50	+ 64
Eastern Bengal . . . . .	0.3	0.4	-0.1	1.6	2.4	- 0.8	- 33	- 35
Bengal . . . . .	0.8	0.3	+0.5	1.1	2.1	- 1.0	- 48	- 78
Orissa . . . . .	1.6	0.4	+1.2	2.1	2.1	0	0	- 72
Chota Nagpur . . . . .	1.4	0.3	+1.1	1.5	2.3	- 0.8	- 35	- 95
Bihar . . . . .	0.3	0.1	+0.2	1.3	1.5	- 0.2	- 13	- 36
United Provinces, East . . . . .	0.5	0.1	+0.4	2.9	1.8	+ 1.1	+ 61	+ 41
United Provinces, West . . . . .	1.6	0.2	+1.4	6.3	3.0	+ 3.3	+110	+ 68
Punjab, East and North . . . . .	2.7	0.2	+2.5	8.3	4.2	+ 4.1	+ 98	+ 40
Punjab, South-west . . . . .	1.8	0.2	+1.6	3.5	2.1	+ 1.4	+ 67	- 11
Kashmir . . . . .	1.8	0.4	+1.4	8.0	4.1	+ 3.9	+ 95	+ 68
N.-W. Frontier Province . . . . .	3.9	0.4	+3.5	7.7	3.1	+ 4.6	+148	+ 44
Baluchistan . . . . .	2.0	0.4	+1.6	9.3	5.4	+ 3.9	+ 72	+ 46
Sind . . . . .	2.3	0.1	+2.2	2.6	0.9	+ 1.7	+189	- 56
Rajputana, West . . . . .	1.0	0	+1.0	1.2	0.7	+ 0.5	+ 71	- 71
Rajputana, East . . . . .	0.6	0.1	+0.5	0.9	1.0	- 0.1	- 10	- 56
Gujarat . . . . .	0.6	0	+0.6	0.7	0.2	+ 0.5	+250	- 50
Central India, West . . . . .	0.2	0	+0.2	0.2	0.6	- 0.4	- 67	-100
Central India, East . . . . .	0.4	0.1	+0.3	2.7	2.1	+ 0.6	+ 29	+ 15
Berar . . . . .	0.1	0.1	0	2.0	1.4	+ 0.6	+ 43	+ 36
Central Provinces, West . . . . .	0.2	0.1	+0.1	1.0	1.6	- 0.6	- 37	- 40
Central Provinces, East . . . . .	1.3	0.3	+1.0	1.3	1.5	- 0.2	-13	-100
Konkan . . . . .	0	0	0	0	0.2	- 0.2	-100	-100
Bombay Deccan . . . . .	0	0.1	-0.1	0	0.5	- 0.5	-100	-100
Hyderabad, North . . . . .	0	0.1	-0.1	0.3	1.0	- 0.7	- 70	- 63
Hyderabad, South . . . . .	0	0.2	-0.2	0	0.7	- 0.7	-100	-100
Mysore . . . . .	0.7	0.1	+0.6	1.1	0.5	+ 0.6	+120	0
Malabar . . . . .	0	0.3	-0.3	0.3	2.4	- 2.1	- 87	- 86
Madras, South-east . . . . .	0.1	0.2	-0.1	0.7	6.6	- 5.9	- 89	- 91
Madras Deccan . . . . .	0	0.1	-0.1	0	0.7	- 0.7	-100	-100
Madras Coast, North . . . . .	0	0.1	-0.1	0.1	1.7	- 1.6	- 94	- 94

GILBERT T. WALKER,  
Director-General of Observatories.

E. D. MACLAGAN,  
Secretary to the Government of India.

SIMLA;  
The 16th March 1911.

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,  
11th March 1911.

**Burma.**—Rain fell in the districts on the Arakan coast and in several districts of Upper Burma and also in the Southern Shan States and the Pakokku hill tracts. Winnowing of winter rice is nearly finished. Transplanting of spring rice continues. Harvesting of early crops on island lands is in progress. Standing crops are in good condition. The price of unhusked rice is above normal at the principal export towns.

**Eastern Bengal and Assam.**—The weather is cloudy and warm. Rain and hailstorms have occurred in most districts. Hail has damaged tea in Cachar and other crops in the north of Lakhimpur. Good progress has been made with ploughing. Sowing of jute, rice and *til* are proceeding satisfactorily. Harvesting of wheat and barley has commenced and the outturn is normal. Apprehension of a scarcity of rice continues and imports are being received in the Lushai and Naga Hills and in one sub-division of Mymensingh. There is no change in the average price of common rice. Cattle disease prevails in Noakhali and the Naga Hills.

**Bengal.**—During the week rain fell in Burdwan, Midnapore, Gaya, Balasore, Angul, Sambalpur and in all the districts of the Presidency division except Murshidabad. The fall was moderate in parts of Burdwan and Midnapore and light elsewhere. Planting of sugarcane and harvesting of oilseeds and other spring crops continue. Preparation of lands for the next autumn crops have commenced in some districts but more rain is wanted for the purpose in Jessore. Standing spring crops are doing well. The price of common rice has risen in Hooghly, Murshidabad, Saran, Darbhanga, Angul, Hazaribagh, Palamau, and Manbhum and has fallen in Howrah, Jessore, Patna and Monghyr. Cattle disease prevails in Midnapore, the Sonthal Parganas, Angul, Puri, Hazaribagh, Palamau and Singhbhum. Fodder is reported to be getting scarce in parts of the Sonthal Parganas. The supply of water is sufficient throughout the Province.

**United Provinces.**—Light rain fell during the week in the Himalayan and western districts with occasional hail-stones causing slight damage to standing crops in eight districts. The general prospect of a good harvest remains unimpaired. Harvesting has become general except in the hills and the north-western districts. Extraction of opium is in full swing but the character of the outturn is not reported. The condition of agricultural stock is satisfactory though twelve districts report sporadic disease. Prices have fallen slightly in five and have risen in six districts. Elsewhere they remained stationary.

**Punjab.**—Heavy to moderate rain has fallen in all districts except Delhi and Gurgaon. The condition and prospects of standing crops are good to average. Extra spring crops are being sown. Sowings of sugarcane and cotton and ploughings for other autumn crops continue. Prices are generally unsettled. The condition of cattle is generally good. Fodder is sufficient.

**North-West Frontier Province.**—Good rain fell all over the Province and was beneficial to unirrigated crops, especially in Dera Ismail Khan. The condition of standing crops generally is from average to good. Pressing and planting of sugarcane are in progress in the Bannu district. The water supply is sufficient throughout the Province but is below normal in the Shigga and Pakha circles of the Marwat tahsil in the Bannu district. Floods are reported in the Kurram and Tochi rivers and in the hill torrents in Bannu. There is no irrigation from the Paharpur canal in the Dera Ismail Khan district. Fodder is generally sufficient but its price is rising in Dera Ismail Khan. The condition of cattle is generally good but disease is reported in certain villages of the Tank and Kulachi tahsils in the Dera Ismail Khan district. The public health is generally good except in Dera city and one village of the Tank tahsil. Prices of food grains except those of gram and *bajra* show a slight tendency to fall. Prices:—Wheat  $13\frac{1}{2}$  to  $20\frac{1}{2}$ , gram  $18\frac{1}{2}$  to  $30$ , maize  $16\frac{1}{2}$  to  $30\frac{1}{2}$  and *bajra*  $20\frac{1}{2}$  to  $23\frac{1}{2}$  seers per rupee.

**Jammu.**—Heavy rain accompanied with hail fell during the week. Prices are stationary. Wheat sells from 14 to 22 and maize from 16 to 30 seers per rupee. The condition of standing crops is good. Cattle disease of mild type prevails in the Rampur, Kathua, Basonli, Jasmirgarh and Udhampur tahsils and other parts of the Province. Fodder is sufficient.

**Kashmir.**—Snow intermixed with rain fell during the week. The weather is cloudy and cold. There is no disease among cattle. Fodder is sufficient. Prices are unchanged.

**Rajputana.**—The rainfall in cents was :—Jodhpur 109, Sirohi 61, Jaisalmer 50, Mewar 43, Dungarpur 38 and Bundi 22. Slight showers were received in the Bikaner, Jaipur, Alwar, Bharatpur, Jodhpur and Ajmer districts. Irrigation of spring crops and harvesting also has commenced in places. Standing crops are good except for a four-anna damage by frost in Dungarpur. Crops have also suffered from wind and cold in two *nisamats* of Jaipur. Cattle disease continues in the Banswara district and is abating in Dungarpur. Fodder is sufficient. Prices have fallen by 1 seer in Bikaner, by half seer in Jaisalmer, by  $1\frac{1}{2}$  seers in Mewar and Paritabgarh and by 9 chataks in Jaipur. They have risen by 2 seers 13 chataks in the Hilly Tracts, by 3 seers in Dungarpur, by 1 seer in Kishangarh and by  $\frac{1}{2}$  seer in Karauli. They were steady or fluctuated slightly elsewhere.

**Central India.**—The rainfall was general in Baghelkhand and partial in Gwalior. Some light showers were also received in Barwani. Crops are in good condition generally except for some slight damage to wheat in parts of Jhabua. Harvesting of spring crops has commenced and a good yield is anticipated. Cattle disease exists in all the Agencies except Bhopal and Malwa. Prices are falling in Bundelkhand and Baghelkhand; they are low in Bhopal and steady elsewhere. Poppy is fair in Rewah. Crops are being irrigated in Gwalior. The report from the Indore State was not received.

**Central Provinces.**—During the week Raipur had 2 inches of rain and most of the remaining districts received rain not exceeding 67 cents. Harvesting of spring crops is in progress everywhere. Hail did some damage in nineteen villages of the Saugor district but otherwise the condition of spring crops is good. The supply of fodder and water is sufficient. Agricultural stock is in good condition. Prices are fairly stationary.

**Feudatory States.**—During the week, Kawardha, Bastar, Udaipur and Jashpur had rain not exceeding 80 cents. Reaping of spring crops is in progress and prospects are good. Fodder and water are adequate. Prices :—Wheat in Sarangarh and gram in Sirguja became cheaper by 2 seers per rupee and rice in Sarangarh and gram in Udaipur became dearer by 2 seers per rupee.

**Bombay.**—Slight rain fell during the week in parts of Sind, Gujarat and the Gujarat Native States. Standing spring crops have suffered slightly from frost in parts of Sukkur, the Upper Sind Frontier, Ahmedabad, Ahmednagar, Satara and Palanpur, from grass-hoppers in Karachi, from the recent rain in Kaira and Palanpur, from unfavourable wind in the Upper Sind Frontier, from blight in Sholapur and are good elsewhere. Estimates of outturn are generally fair to good. Harvesting of spring crops is progressing in parts of Karachi, Larkana and Hyderabad and generally in the Presidency Proper. Cotton picking continues in parts of Gujarat, the Karnatak, Baroda, Cutch and Rewa Kantha. The fodder supply is adequate. Agricultural stock is deficient in parts of the Deccan but is generally in good condition. Water for drinking and irrigation is generally adequate. Grain stocks are sufficient. Prices have fallen in East Khandesh, Sholapur and Belgaum and are generally stationary elsewhere. The quantity of food grains purchasable per rupee is in Sind 8 to 30 per cent., in the Konkan 13 to 28 per cent., in the Deccan 18 to 32 per cent. and in the Karnatak 23 to 34 per cent. less than the normal. In Gujarat prices ranged from normal to 29 per cent. less.

**Hyderabad.**—No rain fell during the week. The spring crop is fair and harvesting is progressing. The crop specially *juar* has been injured by the severe cold in places and by insects in parts of the Raichur district. Late rice lands are being sown. The crop is fair to good and is being weeded in many places. Cattle disease prevails in 11 talukas. Prices :—Wheat 8, coarse rice  $7\frac{1}{2}$  and *juar*  $13\frac{1}{2}$  seers per rupee, showing a fall of  $\frac{1}{2}$  seer in the price of wheat and a rise of  $\frac{1}{2}$  seer in the price of *juar*. White *juar* is selling in Hyderabad City at 12 and yellow *juar* at 13 seers per rupee. The highest price in districts is 9 seers in Warangal and the lowest 14 seers in Mahbubnagar.

**Mysore.**—Slight rain fell in Bangalore, Kolar and Mysore. Prices of food grains are steady and markets are well supplied. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

**Coorg.**—Picking of coffee and threshing of rice are nearly completed. Prices of food grains are normal. Water and fodder for cattle are sufficient. The public health is fair.

**Madras.**—The rainfall during the week was light to fair in Godavari, Anantapur, Madura, Ramnad, Tinnevely, Malabar, Coimbatore, Ganjam, Vizagapatam, Salem and the Nilgiris and *nil* elsewhere. Irrigation supplies are sufficient except in parts of Kurnool, Bellary, the Carnatic, Coimbatore and South Trichinopoly. Ploughing, sowing, weeding and transplanting are in progress in parts. Standing crops are fair to good but some in parts of Chingleput, Madura and Tinnevely are withering or have withered and some in parts of Salem and Madura require rain or water. Coffee in parts of the Nilgiris has been affected by bug. Harvests continue with outturn fair to normal. Pasture is sufficient except in parts of Godavari, Guntur, the Deccan, Nellore, North Arcot, Coimbatore, Trichinopoly, Tinnevely, Malabar and South Canara. Fodder is scanty in parts of Nellore. The condition of cattle is generally good. The price of rice is stationary in fourteen districts, has fallen in two and has risen in eight. The prices of millets have fluctuated as follows:—*Ragi* is stationary in twelve districts, has fallen in four and has risen in six. *Cholam* is stationary in six districts, has fallen in one and has risen in eight. *Cumbu* is stationary in six districts, has fallen in two and has risen in eight. The public health is generally good. Prospects are generally fair. The condition of the labouring classes everywhere satisfactory and employment is readily available. Grain stocks are sufficient.

E. D. MACLAGAN,  
Secretary to the Government of India.

GOVERNMENT OF INDIA.  
DEPARTMENT OF EDUCATION.SANITARY  
PLAGUE.

Calcutta, the 16th March, 1911.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 11th March 1911, is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SINDH.	Northern.	Bombay City . . . . .	186	176
		Ahmedabad Town . . . . .	...	...
		Ahmedabad District . . . . .	53	26
		Panch Mahals " . . . . .	65	59
		Rewa Kantha Agency . . . . .	...	...
		Kaira District . . . . .	155	111
		Bulsar Port . . . . .	4	7
		Surat District . . . . .	78	59
		Mahli Kantha Agency . . . . .	81	18
		Broach District . . . . .	...	...
		Bhilwadi Port . . . . .	5	5
		Randra " . . . . .	...	...
		Bassein " . . . . .	...	...
		Kalyan " . . . . .	17	12
		Thane " . . . . .	8	9
		Umbergaon Port . . . . .	1	1
		Agashi " . . . . .	14	13
		Manori Port . . . . .	18	15
		Utan " . . . . .	9	9
		Thane District . . . . .	44	30
	Central.	West Khandesh District . . . . .	2	2
		East Khandesh " . . . . .	213	140
		Sitara District . . . . .	75	58
		Poona City . . . . .	(a)	1(a)
		Poona District . . . . .	11	9
		Nasik " . . . . .	110	86
		Ahmednagar Town . . . . .	...	...
		Sholapur Town . . . . .	107	78
		Sholapur District . . . . .	65	47
		Panvel Port . . . . .	12	8
	Southern.	Alibag " . . . . .	7	5
		Kolaba District . . . . .	26	27
		Dabhol Port . . . . .	...	...
		Bankot " . . . . .	7	11
		Vengurla Port . . . . .	1	1
		Ratnagiri District . . . . .	27	16
		Belgaum " . . . . .	179	183
		Habli Town . . . . .	7	7
		Dharwar District . . . . .	356	243
		Kanara " . . . . .	...	...
		Bijapur District . . . . .	7	4

(a) Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Sind	Karachi Town and Port . . . . .	108	99
		Karachi District . . . . .	...	...
		Hyderabad District . . . . .	...	...
		Shikarpur Town . . . . .	...	...
	Political Charges.	Mandvi Port . . . . .	...	...
		Bhavnagar Town and Port . . . . .	...	...
		Porbander Port . . . . .	12	8
		Jamnagar Town and Port . . . . .	7	1
		Kathiawar Agency . . . . .	88	28
		Kolhapur Town . . . . .	1	..
		Kolhapur and Southern Maratha Country . . . . .	108	79
		Billimora Port . . . . .	...	...
		Baroda State . . . . .	810	178
		Surat Agency . . . . .	2	...
		Satara " . . . . .	...	...
		Shrivardhan Port . . . . .	8	6
		Murud Port . . . . .	6	5
		Janjira State . . . . .	...	...
		Akalot " . . . . .	5	4
		Savanur State . . . . .	..	...
		TOTAL . . . . .	2,497	1,828
MADRAS PRESIDENCY.		Coimbatore Town . . . . .	21	11
		Coimbatore District . . . . .	24(a)	17(b)
		Ganjam " . . . . .	1(c)	...
		Madura District . . . . .	2	2
		Mangalore Port . . . . .	7	4
		Salem District . . . . .	125(d)	109(e)
		Salem Town . . . . .	5(e)	3(c)
		North Arcot District . . . . .	1(c)	1(c)
		Nilgiris " . . . . .	...	...
		Bellary District . . . . .	26(f)	23
		Bellary Town . . . . .	16	14
		Trichinopoly District . . . . .	2	2
		Malabar " . . . . .	1(c)	1(c)
		Calicut Port . . . . .	15	14
		Anantapur District . . . . .	1(c)	1(c)
		Rannad " . . . . .	...	...
		TOTAL . . . . .	247	201
BENGAL.	Presidency	Calcutta . . . . .	24	23
		24-Parganas District . . . . .	4	4
	Burdwan	Howrah Town . . . . .	1	1
		Howrah District . . . . .	...	...

(a) Four imported. (b) Three imported. (c) Imported. (d) Seven imported. (e) Six imported. (f) One imported.



Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
Bihar.	Patna	Gaya Town . . . . .	81	81
		Gaya District . . . . .	153	95
		Patna City . . . . .	12	12
		Patna District . . . . .	1,296	1,121
		Shahabad District . . . . .	695	556
	Tirhut	Saran District . . . . .	1,758	1,468
		Champeran District . . . . .	19	17
		Darbhanga " . . . . .	293	243
		Muzaffarpur " . . . . .	159	142
		Monghyr Town . . . . .	41	36
	Bhagalpur	Monghyr District . . . . .	674	565
		Bhagalpur Town . . . . .	...	...
		Bhagalpur District . . . . .	32	32
		Montal Parganas District . . . . .	...	1
		TOTAL	5,244	4,417
United Provinces.	Meerut	Meerut City . . . . .	31	30
		Meerut District . . . . .	2,005	1,731
		Bulandshahr District . . . . .	692	694
		Aligarh City . . . . .	55	24
		Aligarh District . . . . .	147	185
		Hathras City . . . . .	18	18
		Muzaffarnagar City . . . . .	...	...
		Muzaffarnagar District . . . . .	1,140	1,138
		Saharanpur City . . . . .	...	...
		Saharanpur District . . . . .	168	51
	Agra	Muttra City . . . . .	...	...
		Muttra District . . . . .	81	81
		Etawah City . . . . .	...	...
		Etawah District . . . . .	217	217
		Farrukhabad Town . . . . .	18	18
		Fatehgarh . . . . .	...	...
		Farrukhabad District . . . . .	265	193
		Malapuri District . . . . .	737	631
		Etah " . . . . .	230	200
		Agra City . . . . .	90	90
	Bohli- khand.	Agra District . . . . .	530	530
		Budaun District . . . . .	906	714
		Pilibhit " . . . . .	57	57
		Moradabad City . . . . .	114	114
		Moradabad District . . . . .	610	361
		Bijnor " . . . . .	102	101
		Bareilly " . . . . .	124	116
		Bareilly City . . . . .	130	126
		Shahjahanpur City . . . . .	117	117
		Shahjahanpur District . . . . .	187	152

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague measures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City . . . . .	7	3
		Allahabad District . . . . .	290	269
		Hamirpur District . . . . .	10	7
		Jalain " . . . . .	...	...
		Cawnpur City . . . . .	20	18
	Cawnpur	Cawnpur District . . . . .	240	247
		Fatehpur " . . . . .	169	166
		Ballia District . . . . .	793	798
		Mirzapur City . . . . .	183	122
		Mirzapur District . . . . .	899	812
	Benares	Benares City . . . . .	205	195
		Benares District . . . . .	116	101
		Jaunpur City . . . . .	...	...
		Jaunpur District . . . . .	998	979
		Ghazipur . . . . .	50	60
	Gorakhpur	Asansgarh City . . . . .	...	...
		Asansgarh District . . . . .	1,822	1,542
		Basti District . . . . .	412	329
		Gorakhpur City . . . . .	70	56
		Gorakhpur District . . . . .	311	301
	Lucknow	Unao District . . . . .	552	511
		Sitapur " . . . . .	46	23
		Rae Bareilly District . . . . .	385	355
		Hardoi " . . . . .	937	874
		Kheri District . . . . .	15	18
	Kumaon	Lucknow City . . . . .	68	62
		Lucknow District . . . . .	266	239
		Almora District . . . . .	...	...
		Garhwal District . . . . .	5	3
		Naini Tal District . . . . .	10	7
	Fyzabad	Fyzabad City . . . . .	28	31
		Fyzabad District . . . . .	643	587
		Gonda " . . . . .	26	76
		Sultanpur " . . . . .	770	571
		Bara Banki Town . . . . .	...	...
PUNJAB	Delhi	Bara Banki District . . . . .	536	498
		Bahraich " . . . . .	55	47
		Partabgarh " . . . . .	201	200
		TOTAL . . . . .	20,304	18,186
	Jullandar	Gurgaon District . . . . .	917	898
		Hissar " . . . . .	97	77
		Delhi City . . . . .	55	55
		Delhi District . . . . .	423	385
		Rohatak " . . . . .	416	352
	Ferozepur	Karnal " . . . . .	584	584
		Ambala " . . . . .	722	596
		Hoshiarpur District . . . . .	207	252
		Kangra District . . . . .	...	...
		Ludhiana " . . . . .	93	88
	Ferozepur	Jullundur City . . . . .	3	2
		Jullundur District . . . . .	238	164
		Ferozepur " . . . . .	87	24

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague cases.	Plague deaths.
PUNJAB.	Lahore	Amritsar City . . . . .	...	...
		Amritsar District . . . . .	26	26
		Gurdaspur " . . . . .	408	814
		Lahore " . . . . .	31(a)	31(a)
		Gujranwala " . . . . .	107	71
	Rawalpindi.	Sheikot . . . . .	138	133
		Gujrat District . . . . .	5	4
		Shahpur " . . . . .	83	57
		Attock " . . . . .	...	...
		Jhelum " . . . . .	46	12
	Multan	Lyallpur District . . . . .	120	76
		Montgomery " . . . . .	4	3
		Jhang " . . . . .	33	18
		Patiala City . . . . .	...	...
		Patiala State . . . . .	...	...
		Nabha " . . . . .	84	84
		Jind " . . . . .	92	57
		Kalsia " . . . . .	...	...
		Patnaudi " . . . . .	30(a)	12(a)
		Kapurthala State . . . . .	254	169
	Total . . . . .		5,313	4,429
BURMA.	Pegu	Rangoon Town . . . . .	24	24
		Hanthawaddy District . . . . .	3	2
		Prome " . . . . .	...	...
		Pegu " . . . . .	9	9
		Tharrawaddy " . . . . .	39	13
	Irrawaddy	Bassien District . . . . .	...	...
		Pyapon " . . . . .	4	4
		Bhamada " . . . . .	19	16
		Maubin " . . . . .	...	...
		Toungoo " . . . . .	...	...
	Toungoo	Amherst District . . . . .	...	...
		Thaon " . . . . .	5	4
		Moulmein Town . . . . .	...	...
		Magwe District . . . . .	2	2
		Thayethmyo District . . . . .	...	...
	Magwe	Pakokku " . . . . .	...	...
		Minbu " . . . . .	...	...
		Mandalay Town . . . . .	81	79
		Mandalay District . . . . .	...	...
		Katha District . . . . .	1	1
	Mandalay	Maymyo Town . . . . .	...	...
		Myittha District . . . . .	1	1
		Shwabo " . . . . .	...	...
		Sagaing District . . . . .	...	...
		Lower Ohindwin District . . . . .	...	...
	Meiktila	Yamethin District . . . . .	7	6
		Kyaukse " . . . . .	8	9
		Meiktila " . . . . .	8	8
		Myingyan " . . . . .	24	33
		Total . . . . .	238	204

(a) Figure for the week ending the 4th March 1911.

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
EASTERN BENGAL AND ASSAM.	Chittagong	Noakhali District . . . . .		
		TOTAL . . . . .		
CENTRAL PROVINCES.	Nagpur	Nagpur Town . . . . .	183	180
		Nagpur District . . . . .	76	60
		Kamptee Cantonment . . . . .	40	40
		Wardha Town . . . . .	7	4
		Wardha District . . . . .	29	26
		Bhandara Town . . . . .	19	17
		Bhandara District . . . . .	51(a)	50(b)
		Balaghat District . . . . .	2(c)	1(c)
	Chhatisgarh	Bilaspur District . . . . .	...	...
	Jubbulpore.	Jubbulpore Town . . . . .	2	1
		Jubbulpore Cantonment . . . . .	...	...
		Jubbulpore District . . . . .	8	8
	Nerbudda	Hoshangabad District . . . . .	138(d)	121(e)
		Hoshangabad Town . . . . .	46	36
		Nimar District . . . . .	78(f)	58(a)
		Betul District . . . . .	...	...
		Chanda Town . . . . .	...	...
		Chanda District . . . . .	...	...
		Narsingpur District . . . . .	70(g)	66(a)
		TOTAL . . . . .	1,490	1,169
	Berar	Akola Town . . . . .	25	24
		Akola District . . . . .	218(a)	152(a)
		Buldana Town . . . . .	1(c)	...
		Buldana District . . . . .	259	172
		Amratoti Town . . . . .	...	...
		Amratoti District . . . . .	159(b)	121(b)
		Yestmal Town . . . . .	...	...
		Yestmal District . . . . .	60	23
COORG .	...	Coorg . . . . .	1	1
		TOTAL . . . . .	1	1
MYSORE STATE.		Bangalore Civil and Military Station . . . . .	9	5
		Bangalore City . . . . .	1	1
		Bangalore District . . . . .	22	17
		Mysore City . . . . .	1	...
		Mysore District . . . . .	20	27
		Hassan " . . . . .	5	5
		Kadur " . . . . .	5	3
		Kolar " . . . . .	19	10
		Kolar Gold Fields . . . . .	16	9
		Tumkur District . . . . .	27	13
		Shimoga " . . . . .	6	1
		Chitaldroog " . . . . .	...	...
		TOTAL . . . . .	141	91

(a) Two imported.

(b) One imported.

(c) Imported.

(d) Seven imported.

(e) Six imported.

(f) Four imported.

(g) Three imported.

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants.	Plague seizures.	Plague deaths.
HYDERABAD STATE.		Osmanabad District . . . . .	133	95
		Raichur " . . . . .	40	41
		Aurangabad " . . . . .	1(a)	1(a)
		Nizamabad " . . . . .	...	...
		Gulbarga " . . . . .	...	...
		Farbhani " . . . . .	66	88
		Atrafbalda " . . . . .	13	8
		Nander " . . . . .	...	...
		TOTAL . . . . .	253	233
CENTRAL INDIA.		Schore State . . . . .	...	...
		Indore City . . . . .	...	...
		Indore State . . . . .	167	141
		Indore Residency . . . . .	6	5
		Ujjain City . . . . .	...	...
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Batlam " . . . . .	5	9
		Mhow Cantonment . . . . .	11	10
		Dewas (Senior Branch) Town . . . . .	...	...
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	29	13
		Jasna " . . . . .	10	15
		Dhar " . . . . .	8	12
		Bagli " . . . . .	8	5
		Sailana " . . . . .	9	10
		Jhabua " . . . . .	12	10
		Masapur . . . . .	...	...
		Malwa State . . . . .	...	...
		Malwa Prant of Gwalior . . . . .	51	35
		Rewa State . . . . .	14	10
		Bhopal State . . . . .	...	...
		Morar Cantonment . . . . .	...	...
		Sitawan State . . . . .	3	1
		TOTAL . . . . .	333	276

(a) Imported.

(b) Figures for the period from 27th February to 5th March 1911.

(c) Figures for the week ending 4th March 1911.

Presidency or Province.	Division.	Districts, States, and Towns of 50,000 or more inhabitants	Plague isolations.	Plague deaths.
(a) RAJPU- TANA AND AJMER- MERWARA	...	Mewar State . . . . .	...	...
		Udaipur City . . . . .	...	...
		Chitor (Udaipur) State . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	...	...
		Jaipur City . . . . .	...	...
		Jaipur State . . . . .	...	...
		Dholpur . . . . .	...	...
		Tonk City . . . . .	...	...
		Tonk State . . . . .	...	...
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	...	...
		Kishangarh . . . . .	...	...
		Alwar City . . . . .	...	...
		Alwar State . . . . .	...	...
		Banwar . . . . .	...	...
		Karauli State . . . . .	...	...
		Karauli City . . . . .	...	...
		Bharatpur City . . . . .	...	...
		Bharatpur State . . . . .	...	...
		Ajmer City . . . . .	...	...
		Ajmer District . . . . .	...	...
		Shahpura . . . . .	...	...
		Shahpura Town . . . . .	...	...
		Deoli Agency . . . . .	...	...
		Ajmer-Merwara District . . . . .	...	...
		Sirohi State . . . . .	...	...
		TOTAL		
N.-W. F. PROVINCE	...	Peshawar Cantonment . . . . .	...	...
		Nowshera . . . . .	...	...
		Hazara District . . . . .	15	6
		TOTAL	15	6
KASHMIR	...	Mirpur District . . . . .	...	...
		Kathua . . . . .	...	...
		Jammu Province . . . . .	25	13
		TOTAL	25	13
BALU- CHISTAN.	...	Somniani . . . . .	...	...
		Hirok . . . . .	...	...
		Sibi . . . . .	...	...
		Fort Sandeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
		TOTAL	...	...
GRAND TOTAL			36,101	31,054

(a) Figures have not been recorded

(a) Figures have not been received.

L. PORTER,  
Secretary to the Government of India

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*Printed and Published for the GOVERNMENT OF INDIA, at the Office of the SUPERINTENDENT OF GOVERNMENT  
PRINTING, INDIA, No. 8, Hastings Street, Calcutta.*

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Statement of Approximate Gross Earnings of Indian  
Railways.

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SUPPLEMENT TO  
**The Gazette of India**

No. 12.]

CALCUTTA, SATURDAY, MARCH 25, 1911.

**OFFICIAL PAPERS.**

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.  
FINANCE DEPARTMENT.

**SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING  
THE BUDGET FOR 1911-1912.**

MY LORD,

I now present the Budget for 1911-12. The Financial Statement which I laid before the Council on the 1st of March has run the gauntlet of criticism and discussion; and the result leads me to believe that our financial dispositions for the year have commended themselves, in all their main features, to the great majority of my colleagues. The figures have now been again examined, and such alterations have been made in them as our latest information suggests. They are shown in their final form in the statements which are in the hands of Hon'ble Members, and in the explanatory memorandum which has been revised and brought up to date. There will be no discussion on the Budget to-day; but on Monday next it will be open to Members to offer such observations upon it as they think proper, without moving resolutions or dividing the Council.

2. The changes which have been made in the figures since they were last under our consideration are comparatively few and for the most part unimportant. They involve no question of principle, and I shall describe their general effect in as few words as possible.

3. Our Imperial surplus for the year which is now closing is nearly £100,000 Revised Estimate, 1910-11. smaller than we had calculated a month ago. There are three main reasons for this. On the one hand our Bengal opium sales in March showed a fall in prices, due mainly to rumours of further taxation at Canton, which pulled our revenue down by £83,000; while a certain slackness in the cotton and wheat traffic suggested a reduction of £120,000 in our estimate of net Railway earnings. On the other hand our Military charges are lighter by £108,000 than I took them in the Financial Statement, mainly as a result of short purchases of stores in England. I need not trouble the Council with the few other and minor variations, which practically counterbalance each other.

Budget Estimate,  
1911-12.

4. For the coming year the latest recension of our estimate shows our Imperial surplus at £819,200, of which £638,800 or 96 lakhs may be taken as derived from sources other than opium. The improvement since my estimate of the 1st March is thus £75,400. Minor causes apart, this may be ascribed to the following reasons. In the first place, additional interest will accrue to us in consequence of the law which was passed in Council on the 16th inst. for increasing the invested portion of the Paper Currency Reserve. Early next year we expect to be able to buy sterling securities at a cost of 2 crores, and three quarterly payments of the interest upon these (estimated at £30,000) will be credited in the Home Accounts. In the second place, the Punjab Government expects to receive 10 lakhs more than we took in the preliminary estimate from the sale of proprietary rights in its canal colonies; and half of this, or £33,300, goes to swell the Imperial surplus. In the third place, about £23,300 of the cost of the preparations for the Royal Darbar will be spent before the end of the current month, thus diminishing the provision which had been made in the Budget. And lastly, £11,300 have been added to the Military allotments, chiefly on account of the stores which it was meant, but found impracticable, to purchase in England during the current year. The net result of these four changes gives the improvement to which I alluded.

Ways and Means.

5. Leaving our revenue figures and the outgoings against them, I note in conclusion certain changes in our general cash position. Our opening cash balance for next year will be better than we estimated by about £680,000. This is partly due to the advance instalments of the new sterling loan for £3½ millions, which was issued last week at 96; partly to an increase in our savings-bank deposits; and partly to considerable further lapses in capital expenditure. Nearly half of the improvement, however, will be absorbed next year; chiefly as the result of increased provincial expenditure against the grants which local Governments have received in the current year. When I announced these grants in the Financial Statement, we had not had time to consult local Governments fully as to the time and manner of their expenditure. In the interval, the employment of the grants has been carefully considered by the provincial authorities in consultation with their Councils, and it has been decided to provide in next year's budget for a larger measure of expenditure than I had tentatively assumed in our preliminary estimates. Mainly owing to this cause, the combined cash balances at the end of 1911-12 will be only £396,000 better than we calculated a month ago. In no other important respect have we altered our estimate of ways and means, except that provision is made for the remittances through our Currency Reserve which are necessary to finance the additional investments that are in contemplation. There are no other points with which I need occupy the time of the Council.

GUY FLEETWOOD WILSON.

The 24th March 1911.